



City of Boston and County of Suffolk

AUDITING DEPARTMENT

ANNUAL REPORT

For the Fiscal Year Ending
December 31, 1953

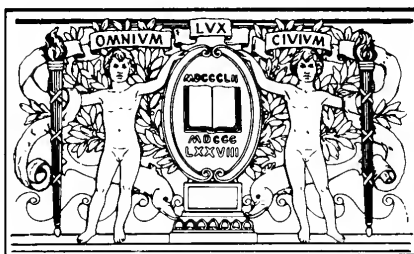


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AUDITING DEPARTMENT

ANNUAL REPORT

For the Fiscal Year Ending
December 31, 1953



CITY OF BOSTON
PRINTING SECTION
1954

CITY OF BOSTON
AUDITING DEPARTMENT
CITY HALL

January 1, 1954.

HON. JOHN B. HYNES,
Mayor of the City of Boston.

SIR: In compliance with the provisions of chapter 3, section 24, and chapter 6, section 8, of the Revised Ordinances of 1947, I herewith submit my report of the receipts and expenditures of the City of Boston and County of Suffolk for the year commencing January 1, 1953, and ended December 31, 1953, together with miscellaneous financial tables and statistics.

Cash Operations

The accounts and records for the year 1953 indicate that actual expenditures for ordinary maintenance and operation requirements exceeded the total of tax and ordinary revenue receipts by \$1,623,204.02. Reference to Exhibit B-2 will indicate that income and credits utilized in the tax levy computation exceeded actual maintenance receipts by \$6,765,039.52 and tax levy appropriations and warrants utilized in the tax levy computation exceeded actual expenditures by \$5,141,835.50. The accumulated operating deficit as of December 31, 1953, amounted to \$21,239,121.50. Existing statutory requirements will provide for the financing of \$16,090,805.35 of this total.

Debt Operations

During 1953 the gross overall debt of the city decreased \$6,987,000 and the net overall debt of the city decreased \$3,176,026.01. The details of this decrease are shown in the following table:

	DECEMBER 31, 1952	DECEMBER 31, 1953	DECREASE
FUNDED DEBT			
Rapid Transit	\$52,743,500.00	\$52,743,500.00	—
General Improvements	35,059,000.00	35,862,000.00	\$803,000.00*
Traffic Tunnel	6,600,000.00	2,400,000.00	4,200,000.00
Traffic Tunnel Retirement	15,940,000.00	15,685,000.00	255,000.00
Veterans' Housing	12,665,000.00	11,695,000.00	970,000.00
Transit Assessment	7,105,000.00	6,090,000.00	1,015,000.00
Welfare and Relief	615,000.00	—	615,000.00
Overlay Funding	796,000.00	198,000.00	598,000.00
Suffolk County	534,000.00	433,000.00	101,000.00
Water	84,000.00	48,000.00	36,000.00
	<u>\$132,141,500.00</u>	<u>\$125,154,500.00</u>	<u>\$6,987,000.00</u>
UNFUNDED DEBT			
Revenue Anticipation	15,000,000.00	15,000,000.00	—
	<u>\$147,141,500.00</u>	<u>\$140,154,500.00</u>	<u>\$6,987,000.00</u>
Less Sinking Funds	63,603,391.03	59,792,417.04	3,810,973.99
Net Overall Debt	<u>\$83,538,108.97</u>	<u>\$80,362,082.96</u>	<u>\$3,176,026.01</u>

* Increase.

Reference to Schedule E-2 will indicate that debt was issued during the year for the construction of bridges, sewers, streets, buildings and for the purchase of voting machines in the total amount of \$4,845,000; and redemption of debt during the year amounted to \$11,832,000.

Maintenance Receipts and Expenditures

The following tables provide a comparison of general maintenance receipts and expenditures:

Maintenance Receipts

	1952	1953	INCREASE
Taxes from Ad Valorem Levies	\$104,902,473.06	\$111,156,415.86	\$6,253,942.80
Departmental Receipts	25,383,338.24	26,106,082.27	722,744.03
Distributions by Commonwealth	13,456,835.08	14,318,884.63	862,049.55
Miscellaneous	868,992.06	1,254,837.66	385,845.60
	<u>\$144,611,638.44</u>	<u>\$152,836,220.42</u>	<u>\$8,224,581.98</u>

Maintenance Expenditures

	1952	1953	INCREASE
City Departments	\$88,636,940.14	\$90,866,421.53	\$2,229,481.39
Schools	29,300,590.12	28,101,661.32	1,198,928.80*
County Departments	6,390,279.62	6,298,022.53	92,257.09*
Debt Requirements	9,666,038.32	9,296,280.52	369,757.80*
Pensions & Annuities	5,713,711.30	7,147,418.52	1,433,707.22
State Assessments	5,826,676.74	7,607,051.52	1,780,374.78
Refunds and Miscellaneous	4,777,704.33	5,693,858.61	916,154.28
	<u>\$150,311,940.57</u>	<u>\$155,010,714.55</u>	<u>\$4,698,773.98</u>

* Decrease.

Miscellaneous Operations

Water service receipts during 1953 exceeded expenditures by \$533,649.12. This surplus will be applied in 1954, in accordance with the provisions of chapter 324, of the Acts of 1914, to the payment of outstanding debt of the city, thus reducing in a like amount, the debt redemption requirements to be raised in the 1954 tax levy.

Operation of the Sumner Traffic Tunnel for the year resulted in an excess of receipts over expenditures in the amount of \$901,235.50. These excess receipts will be paid over to the Board of Commissioners of Sinking Funds under the provisions of chapter 361 of the Acts of 1945, to be used for the ultimate redemption of Traffic Tunnel Retirement Loan debt.

Printing Department expenditures exceeded receipts in the amount of \$106,284.14 for the year. This deficit was provided for out of unexpended departmental appropriation balances.

Conclusion

During the fiscal year 1953, all known obligations of the city were either paid in full or adequate reserves were established to provide for their ultimate payment. All funded and temporary debt obligations were paid as they matured. Interest payments on all forms of outstanding debt were promptly made.

The form of this report follows closely that recommended by the National Committee on Municipal Accounting. Under the present accounting procedure of the city, accounts are maintained on a modified accrual basis. Taxes and accounts receivable are accrued for balance sheet and control purposes but are not reflected in the receipts of the city until collected.

Respectfully,

JOSEPH P. LALLY,
City Auditor and Auditor of the County of Suffolk.

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SECTION A

CONSOLIDATED STATEMENTS

EXHIBIT A-1
City of Boston and County of Suffolk
CONSOLIDATED BALANCE SHEET — ALL FUNDS
December 31, 1953

ASSETS	Total
Cash on hand and in depositories	\$17,844,921.20
Taxes Receivable	11,411,442.69
Accounts Receivable	9,506,588.40
Recoverable Expenditures	16,204,715.70
Bonds Authorized and Unissued	9,690,000.00
Assessments Apportioned but not due	402,924.46
Investments	160,760,756.11
Amount to be provided for Retirement of Debt	59,532,607.41
Total	<u>\$285,353,955.97</u>

LIABILITIES, RESERVES AND SURPLUS	
Temporary Loans	\$15,000,000.00
Appropriation Balances	11,279,853.03
Warrants Payable	3,139,242.55
Debt due and unpaid	46,000.00
Revenues available when collected	10,089,848.08
Trust Funds	100,260,553.45
Improvements authorized	9,690,000.00
Bonds Payable	125,154,500.00
Reserves	5,904,199.53
Surplus	4,789,759.33
Total	<u>\$285,353,955.97</u>

EXHIBIT A-1
CITY OF BOSTON AND COUNTY OF SUFFOLK
CONSOLIDATED BALANCE SHEET — ALL FUNDS
DECEMBER 31, 1953

General Revenue Funds (Exhibit B-1)	Special Revenue Funds (Exhibit C-1)	Capital Improvement Funds (Exhibit D-1)	Debt and Sinking Funds (Exhibit E-1)	Trust Funds (Exhibit F-1)
\$1,041,876.25	\$5,680,541.21	\$5,434,412.31	\$273,075.57	\$5,415,015.86
11,411,442.69	—	—	—	—
7,370,100.45	1,591,015.27	—	503,175.74	42,296.94
16,204,715.70	—	—	—	—
—	—	9,690,000.00	—	—
3,350.79	—	—	399,573.67	—
—	—	—	65,501,115.71	95,259,640.40
—	—	—	59,532,607.41	—
\$36,031,485.88	\$7,271,556.48	\$15,124,412.31	\$126,209,548.10	\$100,716,953.20
 \$15,000,000.00	 —	 —	 —	 —
3,584,327.21	\$1,847,010.70	\$5,434,412.31	—	\$414,102.81
3,139,242.55	—	—	—	—
—	46,000.00	—	—	—
7,553,786.46	1,591,015.27	—	\$902,749.41	42,296.94
—	—	—	—	100,260,553.45
—	—	9,690,000.00	—	—
—	—	—	125,154,500.00	—
3,538,287.70	2,352,645.89	—	13,265.94	—
3,215,841.96	1,434,884.62	—	139,032.75	—
\$36,031,485.88	\$7,271,556.48	\$15,124,412.31	\$126,209,548.10	\$100,716,953.20

EXHIBIT A-2
City of Boston and County of Suffolk
CONSOLIDATED RECEIPTS, EXPENDITURES AND BALANCES STATEMENT
Fiscal Year Ended December 31, 1953

	Grand Totals	General Revenue Funds	
		City and County	Schools
Cash Balances, January 1, 1953	\$14,836,357.84	—\$37,599.25	\$3,479,012.53
RECEIPTS AND TRANSFERS			
Taxes	110,259,777.88	77,423,450.50	24,222,325.63
Tax Titles and Possessions	896,637.98	896,637.98	
Departmental Revenues — Regular	25,044,232.78	23,728,942.57	1,315,290.21
Revenues Reserved for Special Objects	16,727,973.44	4,530.25	1,065,813.99
Distributions by Commonwealth	14,318,884.63	14,015,737.26	303,147.37
Revenue Anticipation Loans	60,000,000.00	60,000,000.00	
Federal Grants	12,180,006.98		
Sinking Fund Commission Payments	4,416,478.44		
Metropolitan Transit District Debt Requirements	1,982,563.76		
Trust Fund Income, etc.	1,466,244.94		
Revenue Departments	7,940,040.56		
Loans for Permanent Improvements	4,845,000.00		
Total Receipts	\$260,077,841.39	\$176,069,298.56	\$26,906,577.20
Transfers and Adjustments	4,567,198.95	3,564,468.55	563.70
Total Receipts and Transfers	\$264,645,040.34	\$179,633,767.11	\$26,907,140.90
Cash Funds Available for Payments in 1953	\$279,481,398.18	\$179,596,167.86	\$30,386,153.43
EXPENDITURES AND TRANSFERS			
Departmental Operating Expenses	\$128,740,193.85	\$100,638,532.53	\$28,101,661.32
Debt Redemption and Interest Payments	14,029,828.02		
State Assessments	243,505.85	243,505.85	
Metropolitan District Assessments	1,812,654.52	1,683,867.52	
Metropolitan Transit Authority Charges	5,550,891.15	5,550,891.15	
Boston Retirement System	1,695,599.46	1,695,599.46	
State-Boston Retirement System Pension Fund	1,973,639.01	1,973,639.01	
Refunds	5,552,450.74	5,552,065.74	
Summer Traffic Tunnel Excess Receipts Paid to Sinking Fund Commission	196,200.59		
Payments from Special Reserved Accounts	15,282,780.55	4,091.58	32,750.25
Revenue Departments	4,504,710.36		
Metropolitan Water Assessment	1,672,698.32		
Revenue Anticipation Loans	60,000,000.00	60,000,000.00	
Federal Grants	11,261,733.43		
Rapid Transit Interest and Sinking Funds	1,979,191.28		
Capital Outlays	6,043,419.94		
Trust Fund Income, etc.	1,425,964.01		
Warrants Payable — 1952	3,556,048.12	3,391,768.81	
Total Expenditures	\$265,521,509.20	\$180,733,961.65	\$28,134,411.57
Transfers and Adjustments	1,388,956.40	106,480.14	2,221.53
Total Expenditures and Transfers	\$266,910,465.60	\$180,840,441.79	\$28,136,633.10
Cash Balances, December 31, 1953	\$12,570,932.58	—\$1,244,273.93	\$2,249,520.33

EXHIBIT A-2
CITY OF BOSTON AND COUNTY OF SUFFOLK
CONSOLIDATED RECEIPTS, EXPENDITURES AND BALANCES STATEMENT
FISCAL YEAR ENDED DECEMBER 31, 1953

General Revenue Funds	Special Revenue Funds		Capital Improvement Funds	Trust Funds Reflected in Auditor's Accounts
Debt and Interest Requirements	Maintenance	Debt and Interest Requirements		
\$27,483.36	\$4,754,791.37	\$35,235.78	\$6,202,850.39	\$374,583.66
8,614,001.75				
36,881.60	15,230,068.88	148,007.75	242,670.97	
	12,167,679.99		12,326.99	
104,206.58		4,312,271.86 1,982,563.76		
	7,017,985.58	922,054.98		1,466,244.94
			4,845,000.00	
\$8,755,089.93 681,686.56	\$34,415,734.45 145,480.14	\$7,364,898.35	\$5,099,997.96 175,000.00	\$1,466,244.94
\$9,436,776.49	\$34,561,214.59	\$7,364,898.35	\$5,274,997.96	\$1,466,244.94
\$9,464,259.85	\$39,316,005.96	\$7,400,134.13	\$11,477,848.35	\$1,840,828.60
\$9,296,280.52		\$4,733,547.50		
128,787.00				
				\$385.00
		196,200.59		
2,562.48	\$15,095,368.49	148,007.75		
	4,200,534.11	304,176.25		
	1,672,698.32			
	11,261,733.43			
		1,979,191.28		
			\$6,043,419.94	
	163,886.43		16.10	1,425,964.01 376.78
\$9,427,630.00	\$32,394,220.78 1,280,254.73	\$7,361,123.37	\$6,043,436.04	\$1,426,725.79
\$9,427,630.00	\$33,674,475.51	\$7,361,123.37	\$6,043,436.04	\$1,426,725.79
\$36,629.85	\$5,641,530.45	\$39,010.76	\$5,434,412.31	\$414,102.81

SCHEDULE A-1
City of Boston and County of Suffolk
DETAIL OF CASH BALANCES IN TREASURY
December 31, 1953

General Revenue Funds:

City Budget		\$1,921,924.02
County Budget		26,037.71
School Budget	\$1,578,181.99	
Schools — Unliquidated Reserve 1953	5,466.12	
Schools — Amount remaining in Treasury for School Purposes (Chapter 206, Special Acts of 1919.)	665,872.22	
		<hr/>
		2,249,520.33
City Debt Requirements, Interest	\$20,009.20	
City Loans, Redemption of	14,759.92	
		<hr/>
		34,769.12
Park, South End District		1,096.95
Parking Meters, Acquisition and Installation of		10,112.42
Playground, Fairmount Section, Hyde Park		12,205.00
Warrants Payable		3,139,242.55
Free Cash:		
Temporary Loans Outstanding, December 31, 1953	\$15,000,000.00	
Cumulative Cash Deficit, December 31, 1953	21,239,121.50	
		<hr/>
		\$6,239,121.50
State Assessment, 1953 (Net Underestimate)	56,368.69	
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		\$6,295,490.19
Boston Rent Board — Chapter 434, Acts 1953	57,541.66	
Deficit under requirements		—6,353,031.85
		<hr/>
Total General Revenue Funds Cash (Exhibit A-1)		\$1,041,876.25

Special Revenue Funds:

Income Departments:

Water Service	\$674,706.93	
Water Service, Sale of Property	17,200.00	
Water Service, Deposit Account	30,215.00	
House of Correction, Industries	18,135.78	
Sumner Traffic Tunnel	917,827.37	
		<hr/>
		1,658,085.08
Rapid Transit Interest and Sinking Fund Account		36,330.76
Traffic Tunnel Retirement Loan, Interest		2,680.00

Federal Grants:

Public Welfare Department:

Old Age Assistance	\$291,043.05	
Old Age Assistance — Administration Expenses	3,484.60	
Aid to Dependent Children	193,604.23	
Aid to Dependent Children—Administration Expenses	13,192.99	
Disability Assistance	422,662.62	
Disability Assistance — Administration Expenses	8,964.71	
		<hr/>
		932,952.20

Hospital Department:

Cadet Nursing Program	\$2,776.52	
Veterans' Training	1,210.79	
		<hr/>
		3,987.31

SCHEDULE A-1
CITY OF BOSTON AND COUNTY OF SUFFOLK
DETAIL OF CASH BALANCES IN TREASURY
DECEMBER 31, 1953

Miscellaneous:

Blue Cross Deductions	\$56,699.10	
Collecting Department, Suspense Account	1,346.20	
Debt Drawn for but Unpaid	46,000.00	
Duplicates and Overpayments	198,984.06	
Interest Tailings	3,686.25	
Park Department, Suspense Account	5,053.71	
Payroll Tailings Account	76,032.32	
Credit Unions Deductions	59,186.00	
Union Dues Deductions	8,071.50	
Sales of City Property — General	115,719.63	
Sales of City Property — Schools	118,459.62	
Street Openings Account	55,194.40	
Tellers' Adjustment Account	463.59	
Unclaimed Money	4,528.88	
Payroll Deductions for Purchase of Savings Bonds	130,818.78	
Unliquidated Reserves — 1953 and Prior	450,969.54	
Withholding Tax Deductions	974,381.95	
Special Guarantee Deposit Account	1,600.00	
Parking Facilities Fund	133,646.57	
Parking Meter Fees	335,961.21	
Parking Facilities, Local Communities	225,667.19	
Off-Street Parking Facilities, Rental Performance Account	44,035.36	
		<u>\$3,046,505.86</u>
Total Special Revenue Funds Cash (Exhibit A-1)		\$5,680,541.21

Capital Improvement Funds:

Boston Traffic Commission:		
Automatic Traffic Control Signals in Various Sections of the City	\$154,992.93	
Fire Department:		
Construction and Reconstruction of Buildings and Original Equipment and Furnishings thereof	111,048.99	
Hospital Department:		
Construction of Buildings and Original Equipment and Furnishings thereof	77,081.46	
Long Island Hospital:		
Construction of Buildings and Original Equipment and Furnishings thereof	4,848.50	
Library Department:		
Construction of Buildings and Original Equipment and Furnishings thereof	37,401.37	
Park Department:		
Construction of Buildings and Original Equipment and Furnishings thereof	38,298.10	
Establishment of Parks and Playgrounds	94,697.51	
Public Buildings Department:		
Construction of Buildings and Original Equipment and Furnishings thereof	116,880.94	

SCHEDULE A-1
CITY OF BOSTON AND COUNTY OF SUFFOLK
DETAIL OF CASH BALANCES IN TREASURY
DECEMBER 31, 1953

Capital Improvement Funds (*Concluded*):

Public Welfare Department:

Construction of Buildings and Original Equipment and Furnishings thereof	\$3,744.27
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Public Works Department:

Bridges, Construction of	699,630.07
Construction of Buildings and Original Equipment and Furnishings thereof	11,900.44
Public Ways, Construction of	1,531,779.24
Sewerage Works	873,673.36

Miscellaneous:

City of Boston Parking Facilities	554,855.67
Permanent Housing for Veterans of World War II	1,032,605.51
Voting Machines	1,842.22
Civil Defense Activities	89,131.73

Total Capital Improvement Funds Cash (Exhibit A-1)	\$5,434,412.31
--	----------------

Sinking Funds:

Rapid Transit Debt	\$17,361.22
Traffic Tunnel Debt	116,681.60
Moneys for Reduction of Debt	139,032.75

Total Sinking Fund Cash (Exhibit A-1)	273,075.57
---	------------

Trust Funds:

Appropriation Balances	\$414,102.81
Balances held for Investment	777,863.16

\$1,191,965.97

Retirement Board Funds	4,194,447.65
Teachers' Retirement Fund	22,488.66
Permanent School Pension Fund	712.22
Franklin Fund	5,401.36

Total Trust Funds Cash (Exhibit A-1)	5,415,015.86
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Total Cash Balance (Exhibit A-1)	\$17,844,921.20
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Total Cash Balance (as above)	\$17,844,921.20
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Less: Sinking Funds	\$273,075.57
Trust Funds in Treasurer's Custody	5,000,913.05

5,273,988.62

Operating Cash Balance (Exhibit A-2)	\$12,570,932.58
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SECTION B
GENERAL REVENUE FUNDS

EXHIBIT B-1
City of Boston and County of Suffolk
BALANCE SHEET — GENERAL REVENUE FUNDS
December 31, 1953

ASSETS		
Cash in Treasury		\$1,041,876.25
Accounts Receivable:		
Taxes:		
Levies of 1945 and Prior	\$12,540.03	
Levy of 1946	67.20	
Levy of 1947	561.50	
Levy of 1948	44,298.48	
Levy of 1949	47,158.63	
Levy of 1950	465,194.88	
Levy of 1951	637,337.32	
Levy of 1952	1,719,831.67	
Levy of 1953	8,304,117.76	
		11,231,107.47
Taxes — Chapter 59, Section 5A		180,335.22
Motor Vehicle Excise Taxes:		
Levies of 1952 and Prior	\$1,159,717.70	
Levy of 1953	343,825.86	
		1,503,543.56
Special Assessments:		
Added to Taxes:		
Sidewalk 1952 and Prior	\$1,445.05	
Sidewalk 1953	106.66	
Unapportioned:		
Sidewalk 1952 and Prior	5,999.51	
Sidewalk 1953	208.63	
Assessments Apportioned but not Due:	3,350.79	
		11,110.64
Departmental Commitments:		
City	\$991,634.99	
County	5,377.60	
Public Service Enterprises	9,293.21	
		1,006,305.80
Tax Titles — General Revenue		2,930,992.85
Tax Possessions		1,921,498.39
Overlay Deficit Funding Account		11,670,763.10
Abatements in Excess of Overlay:		
Levy of 1950	\$1,435,444.80	
Levy of 1951	1,697,035.31	
Levy of 1952	1,287,562.14	
		4,420,042.25
State Assessments — 1953 — Net Underestimate		56,368.69
Boston Rent Board, Section 4B, Chapter 434, Acts of 1953		57,541.66
Total — Assets		<u><u>\$36,031,485.88</u></u>

EXHIBIT B-1
CITY OF BOSTON AND COUNTY OF SUFFOLK
BALANCE SHEET—GENERAL REVENUE FUNDS
DECEMBER 31, 1953

LIABILITIES AND RESERVES

Temporary Loans:

In Anticipation of Revenue	\$15,000,000.00
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Appropriation Balances:

City Budget	\$1,945,338.39	
County Budget	26,037.71	
School Budget	1,578,181.99	
Debt Requirements	34,769.12	
		3,584,327.21

Warrants Payable	3,139,242.55
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Reserved Accounts:

Taxes — To be refunded	\$1,772,144.73	
Tax Titles — To be refunded	4,736.98	
School Committee — Unliquidated Reserve 1953	5,466.12	
		1,782,347.83

Revenues Available When Collected:

Taxes — Chapter 59, Section 5A	\$180,335.22	
Motor Vehicle Excise Taxes	1,503,543.56	
Special Assessments	11,110.64	
Departmental Commitments	1,006,305.80	
Tax Title	2,930,992.85	
Tax Possessions	1,921,498.39	
		7,553,786.46

Overlay Reserved for Abatements:

Levy of 1953	1,755,939.87
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Surplus Available for Appropriation:

School Committee	665,872.22
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Surplus Revenue (See Schedule B-5)	2,549,969.74
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Total—Liabilities and Reserves	\$36,031,485.88
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EXHIBIT B-2
City of Boston and County of Suffolk
GENERAL REVENUE FUNDS
Estimated Receipts and Expenditures Compared with Actual
Fiscal Year Ended December 31, 1953

REVENUES				
	Adjusted Tax Levy Estimate	Actual Receipts		
DEPARTMENTAL REVENUES:				
City Departments — Actual Receipts.....			\$21,490,621.97	
Less:— Revenues Credited to Appropriations.....		\$170.54		
Refunds.....		89,598.80	89,769.34	
	\$20,588,885.92			\$21,400,852.63
County Departments — Actual Receipts.....			\$909,077.41	
Less:— Refunds.....			1,543.00	
	900,000.00			907,534.41
Boston Housing Authority.....	1,807,256.54			1,018,280.83
Courthouse Maintenance.....	150,000.00			206,372.02
Excise Tax on Foreign Ships.....	13,000.00			13,456.66
Parking Meter Fees.....	400,000.00			400,000.00
	\$23,859,142.46			\$23,946,496.55
SCHOOL SURPLUS AND RECEIPTS:				
Actual Receipts.....			\$1,315,290.21	
School Surplus — January 1, 1953.....			846,577.99	
			\$2,161,868.20	
Less:— Damages by Dogs, etc.....			32,750.25	
	2,126,896.42			2,129,117.95
REAL AND PERSONAL PROPERTY TAXES:				
Collections on 1953 Assessments.....			\$101,901,484.74	
Collections on Prior Years' Assessments.....			4,988,088.20	
			\$106,889,572.94	
Less:— Refunds.....			5,422,168.50	
	107,453,648.57			101,467,404.44
POLL TAXES:				
Collections on 1953 Assessments.....			\$268,396.00	
Collections on Prior Years' Assessments.....			9,088.00	
	481,026.00			277,484.00
MOTOR VEHICLE EXCISE TAXES:				
Collections on 1953 Assessments.....			\$1,423,912.71	
Collections on Prior Years' Assessments.....			1,621,620.43	
			\$3,045,533.14	
Less:— Refunds.....			36,443.08	
	3,500,000.00			3,009,090.06
TAX TITLES — General Revenue.....			\$776,331.98	
Less:— Refunds.....			1,977.36	
				774,354.62

EXHIBIT B-2
CITY OF BOSTON AND COUNTY OF SUFFOLK
GENERAL REVENUE FUNDS
ESTIMATED RECEIPTS AND EXPENDITURES COMPARED WITH ACTUAL
FISCAL YEAR ENDED DECEMBER 31, 1953

EXPENDITURES

	Adjusted Tax Levy Estimate	Actual Payments	
CITY MAINTENANCE:			
Gross Expenditures.....			\$94,204,166.64
Balances Credited to 1954 Appropriations.....			1,945,338.39
			\$96,149,505.03
Trust Fund Income Appropriated for Maintenance.....		\$180,599.30	
Balances Carried Forward from 1952.....		1,991,982.00	
			2,172,581.30
Actual Tax Levy Estimate..... \$94,408,338.04			
Less:— Net Transfers from..... 49,456.26	\$94,358,881.78		\$93,976,923.73
COUNTY MAINTENANCE:			
Gross Expenditures.....			\$6,438,457.47
Balances Credited to 1954 Appropriations.....			26,037.71
			\$6,464,495.18
Balances Carried Forward from 1952.....			22,939.09
Actual Tax Levy Estimate..... \$6,512,053.62			
Add:— Net Transfers to..... 17,359.78	6,529,413.40		6,441,556.09
SCHOOL MAINTENANCE:			
Gross Expenditures.....			\$28,101,661.32
Balances Credited to 1954 Appropriations.....			1,583,648.11
Unexpended Balances Available for 1954 Appropriations.....			665,872.22
			\$30,351,181.65
Balances Carried Forward from 1952.....		\$1,803,125.65	
Income Appropriated for Maintenance.....		1,062,413.19	
Pension Revenue from State.....		303,147.37	
Permanent School Pension Fund.....		135,000.00	
Unliquidated Reserve — Schools — 1953.....		3,964.50	
			3,307,650.71
	27,043,530.94		27,043,530.94
DEBT REQUIREMENTS:			
Gross Expenditures.....			\$9,296,280.52
Balances Credited to 1954 Appropriations.....			34,769.12
			\$9,331,049.64
Balances Carried Forward from 1952.....		\$27,483.36	
Receipts from Sinking Fund Commission.....		104,206.58	
Transfer from Water Receipts (Surplus).....		316,336.56	
Accrued Interest on Permanent Loans.....		20,009.20	
Premium on Permanent Loans.....		14,759.92	
Transfer from Parking Meter Fees.....		335,350.00	
Actual Tax Levy Estimate.....	8,481,764.75		848,145.62
			8,482,904.02

EXHIBIT B-2
CITY OF BOSTON AND COUNTY OF SUFFOLK
GENERAL REVENUE FUNDS
ESTIMATED RECEIPTS AND EXPENDITURES COMPARED WITH ACTUAL
FISCAL YEAR ENDED DECEMBER 31, 1953

REVENUES				
	Adjusted Tax Levy Estimate	Actual Receipts		
Tax Possessions.....			\$120,306.00	
Less:— Refunds.....			785.00	
				\$119,521.00
INCOME TAX.....	\$4,666,470.12			4,666,470.12
CORPORATION TAX.....	5,765,429.69			5,661,734.70
ESTIMATED RECEIPTS (Authorized by Henry F. Long, Commissioner of Corporations and Taxation — Special Item).....	2,250,000.00			1,205,729.99
MEALS TAX (Old Age Assistance).....	318,074.70			393,700.89
MISCELLANEOUS REVENUES:				
Reimbursement for Loss of Taxes on State-Owned Land.....	218,562.85			189,311.98
Town of Brookline.....				1,930.11
Taxes from Commonwealth of Massachusetts.....				15,857.45
Taxes — Chapter 59, Section 5A.....				15,943.58
Adjustment of Metropolitan Parks Account — 1949.....				63.85
TRANSFERS FROM OTHER FUNDS:				
Unliquidated Reserves.....	6,162.47			6,162.47
Parking Meter Fees.....	16,842.00			16,842.00
Sales of School Property.....	563.70			563.70
Boston Rent Board from Available Sources as per Section 4b, Chapter 434, Acts of 1953.....	57,541.66			57,541.66
Total.....	<u>\$150,720,360.64</u>			<u>\$143,955,321.12</u>
Income and Credits Utilized in the Tax Levy.....			\$150,720,360.64	
Actual Maintenance Receipts.....			<u>143,955,321.12</u>	
Excess of Estimated Receipts over Actual.....				\$6,765,039.52
Tax Levy Appropriations and Warrants.....			\$150,720,360.64	
Actual Expenditures.....			<u>145,578,525.14</u>	
Unexpended Balances.....				5,141,835.50
Operating Deficit — 1953.....				<u>\$1,623,204.02</u>

EXHIBIT B-2
CITY OF BOSTON AND COUNTY OF SUFFOLK
GENERAL REVENUE FUNDS
ESTIMATED RECEIPTS AND EXPENDITURES COMPARED WITH ACTUAL
FISCAL YEAR ENDED DECEMBER 31, 1953

EXPENDITURES

	Adjusted Tax Levy Estimate	Actual Payments		
CONTRIBUTIONS TO RETIREMENT FUNDS:				
Gross Expenditures.....			\$3,669,238.47	
Less:— Pension Revenue from State.....			1,692,417.56	
	\$1,976,820.91			\$1,976,820.91
STATE ASSESSMENTS:				
Actual Expenditures.....			\$243,505.85	
Less:— Reserve for Overestimate — 1952.....			9,826.15	
			\$233,679.70	
Less:— Reserve for Underestimate — 1953.....			122,906.16	
	110,773.54			110,773.54
METROPOLITAN DISTRICT ASSESSMENTS:				
Actual Expenditures.....			\$1,812,654.52	
Add:— Reserve for Underestimate — 1952.....			43,408.33	
			\$1,856,062.85	
Add:— Reserve for Overestimate — 1953.....			83,989.25	
	1,940,052.10			1,940,052.10
METROPOLITAN TRANSIT AUTHORITY ASSESSMENTS:				
Actual Expenditures.....			\$5,550,891.15	
Less:— Reserve for Overestimate — 1952.....			34,519.40	
			\$5,516,371.75	
Less:— Reserve for Underestimate — 1953.....			17,451.78	
	5,498,919.97			5,498,919.97
OVERLAY DEFICIT FUNDING ACCOUNT, ACTS OF 1950.....	2,000,000.00			
OVERLAY DEFICITS, 1950-1951.....	2,663,996.94			
TRANSFERS TO OTHER FUNDS:				
Unliquidated Reserves.....	6,162.47			
Printing Department Deficit.....	106,284.14			106,284.14
Sales of School Property.....	563.70			563.70
Parking Meter Fees.....	196.00			196.00
Total.....	\$150,720,360.64			\$145,578,525.14

Accumulated Deficit — January 1, 1953.....	\$19,615,917.48
Add: — Operating Deficit — 1953.....	1,623,204.02
Accumulated Deficit — December 31, 1953.....	<u>\$21,239,121.50</u>

EXHIBIT B-3
City of Boston and County of Suffolk
GENERAL REVENUE FUNDS
Summary of Appropriations, Expenditures and Balances
Fiscal Year Ended December 31, 1953

DEPARTMENT OR ACTIVITY	Balances from 1952	Credits		Loans
		Revenue Received	Appropriations	
CITY BUDGET				
General Government				
Mayor, Office Expenses			\$130,098.74	
Employee Suggestion Awards				
City Council			141,734.50	
City Council Proceedings			14,000.00	
Election Department			528,798.29	
Auditing Department			298,405.16	
Budget Department			59,440.20	
Personnel Classification and Pay Plan, Establishment of	\$33,289.06	\$545.38		
Assessing Department	14,353.20		626,286.30	
Collecting Department			198,233.02	
Treasury Department			205,034.79	
Supply Department			123,100.73	
Sinking Funds Department			2,725.00	
Law Department			437,410.91	
City Clerk Department			88,349.18	
Preservation and Care of Old Records and Papers	546.09			
City Documents			30,000.00	
Registry Department	6,230.00		144,756.22	
Statistics Department			8,312.20	
City Planning Board			76,357.86	
Board of Zoning Adjustment			1,885.00	
City Planning Board — Rezoning Study	18,998.90		20,000.00	
Public Buildings Department			1,022,799.33	
Boston Retirement Board			31,175.83	
State-Boston Retirement System, Expense Fund			75,303.30	
Finance Commission			60,000.00	
Conventions and Entertainment of Distinguished Guests			75,000.00	
Public Celebrations		170.54	90,000.00	
Public Works Department:				
Central Office			62,336.60	
Automotive Division	251.97		761,777.60	
Public Safety				
Police Department			13,659,576.00	
Fire Department	58,288.22		10,768,884.50	
Electrical Inspection Division	2,000.00		164,488.96	
Building Department			482,029.14	
Board of Appeal			26,342.58	
Board of Examiners			8,961.58	
Unsafe Buildings, Securing, Removing, etc.	756.82			
Weights and Measures Department			83,932.88	
Licensing Board			106,125.35	
Civil Defense Activities			70,000.00	
Highways				
Public Works Department:				
Bridge Service			847,090.39	
Bridges, Construction of	161,536.59			
Bridges, Repairs, etc.	189,216.35		275,000.00	
Lighting Service			1,342,713.69	
Paving Service	3,000.00		1,571,561.00	
Reconstruction of Streets	51,424.26		85,000.00	
Sidewalks, Construction and Reconstruction of	47,967.80		80,000.00	
Street Signs	14,370.41		8,500.00	
Public Ways, Construction of			157,500.00	
Snow Removal	1,475.68		400,000.00	
Street Laying-Out Department	6,590.14		278,595.00	
Boston Traffic Commission			674,532.65	
Parking Meters, Acquisition and Installation of	14,400.00			
Park Department:				
Reconstruction and Repairs of Parkways and Roadways	107,451.72		75,000.00	

EXHIBIT B-3
CITY OF BOSTON AND COUNTY OF SUFFOLK
GENERAL REVENUE FUNDS
SUMMARY OF APPROPRIATIONS, EXPENDITURES AND BALANCES
FISCAL YEAR ENDED DECEMBER 31, 1953

Transfers (Schedule B-6)		Total Amounts Available	Total Expenditures (B-2)	Balances	
To	From			Remaining in Treasury	Carried Forward to 1954
\$23,584.16		\$153,682.90	\$151,690.78	\$1,992.12	
1,000.00		1,000.00		1,000.00	
539.60	\$16,300.00	125,974.10	125,751.97	222.13	
2,700.00		16,700.00	16,622.63	77.37	
	23,584.16	505,214.13	499,109.40	6,104.73	
8,489.44		306,894.60	306,820.72	73.88	
		59,440.20	58,234.13	1,206.07	
		33,834.44	15,214.97		\$18,619.47
	2,886.06	637,753.44	612,591.38	25,162.06	
10,690.00		208,923.02	208,336.77	586.25	
2,010.59		207,045.38	207,045.18	.20	
608.45		123,709.18	123,341.01	368.17	
		2,725.00	2,688.92	36.08	
73,000.00		510,410.91	453,445.45	11,965.46	45,000.00
1,716.11		90,065.29	90,031.77	33.52	
		546.09			546.09
5,000.00		35,000.00	33,368.93	1,631.07	
		150,986.22	148,171.50	2,814.72	
	157.44	8,154.76	8,077.38	77.38	
2,375.42	150.00	78,583.28	73,476.83	2,731.03	2,375.42
150.00		2,035.00	1,945.52	89.48	
		38,998.90	32,856.80		6,142.10
18,278.74	12,397.28	1,028,680.79	1,023,682.52	2,114.27	2,884.00
419.39		31,595.22	31,585.91	9.31	
		75,303.30	75,303.30		
	6,207.61	53,792.39	52,405.87	1,386.52	
10,479.54	10,000.00	75,479.54	75,479.54		
10,000.00		100,170.54	98,940.68	1,229.86	
		62,336.60	62,066.49	270.11	
		762,029.57	744,669.43	14,895.14	2,465.00
105,842.00		13,765,418.00	13,759,693.99	5,724.01	
		10,827,172.72	10,790,632.16	18,133.46	18,407.10
		166,488.96	160,023.30	6,465.66	
27,266.67	2,259.28	507,036.53	496,371.21	1,121.93	9,543.39
		26,342.58	24,880.90	1,461.68	
		8,961.58	8,336.90	624.68	
		756.82			756.82
6,825.00		90,757.88	89,831.36	926.52	
		106,125.35	105,686.67	488.68	
		70,000.00	62,392.72	7,607.28	
		847,090.39	836,429.03	10,661.36	
		161,536.59			161,536.59
		464,216.35	179,532.85		284,683.50
24,000.00	1,132.59	1,365,581.10	1,349,451.99	6,465.90	9,663.21
10,750.00	48,433.96	1,536,877.04	1,442,713.66	31,920.25	62,243.13
	6,500.00	129,924.26	105,800.60		24,123.66
2,000.00		129,967.80	78,570.59		51,397.21
		22,870.41	8,736.14		14,134.27
		157,500.00	157,500.00		
2,500.00		403,975.68	394,551.95		9,423.73
892.20		286,077.34	285,579.83	497.51	
11,000.00		685,532.65	667,399.47	18,133.18	
	196.00	14,204.00	4,091.58		10,112.42
		182,451.72	96,082.29		86,369.43

EXHIBIT B-3
CITY OF BOSTON AND COUNTY OF SUFFOLK
GENERAL REVENUE FUNDS
SUMMARY OF APPROPRIATIONS, EXPENDITURES AND BALANCES
FISCAL YEAR ENDED DECEMBER 31, 1953

DEPARTMENT OR ACTIVITY	Balances from 1952	Credits		Loans
		Revenue Received	Appropriations	
Sanitation				
Public Works Department:				
Sewer Service	\$45,122.44		\$858,462.50	
Sewerage Works	1,445.30		157,500.00	
Sanitary Service	3,000.00		5,253,027.50	
Health				
Health Department			1,676,227.84	
Federal Public Health Program			15,000.00	
Hospitals				
Hospital Department	163,420.44		11,011,739.00	
Installations, Alterations and Repairs	212,958.78		50,000.00	
Sanatorium Division	58,317.09		2,278,591.00	
Installations, Alterations and Repairs	65,895.84		50,000.00	
Institutions Department:				
Long Island Hospital	6,760.00		2,040,321.75	
Special Improvements and Repairs	219,396.05		100,000.00	
Public Welfare				
Public Welfare Department:				
Central Office			20,509,484.50	
Temporary Home			49,076.15	
Wayfarers' Lodge			35,518.51	
Institutions Department:				
Central Office			86,431.45	
Child Welfare Division			737,172.26	
Department of Veterans' Services			1,829,728.40	
Libraries				
Library Department	37,174.82		3,276,768.93	
Recreation				
Board of Recreation			12,000.00	
Park Department	3,113.51		3,069,922.00	
Park and Playground Improvements, etc.	10,773.24		90,000.00	
Rehabilitation of the Franklin Park Zoo	22,973.48		30,000.00	
Removal of Trees Afflicted with the Dutch Elm Disease	17,083.22		50,000.00	
Park, South End District	1,096.95			
Playground, Fairmount Section, Hyde Park	13,350.00			
Common and Parks in Existence on January 12, 1887, Maintenance and Improvement of		\$175,898.51		
Enterprises				
Public Works Department:				
Ferry Service	11,937.11		27,000.00	
Boston Housing Authority			47,576.87	
City Record, Publication of				
UNCLASSIFIED				
Art Department			2,612.00	
Board of Real Estate Commissioners			84,663.10	
Bond Allotment Plan			57,500.00	
Boston Rent Board				
Care of Veterans' Graves			16,831.31	
Civic Improvement Committee	5,751.58		2,500.00	
Construction of Buildings and Original Equipment and Furnish- ings Thereof	349,875.30		157,500.00	
Executions of Court, Damage Claims and Reimbursements			260,000.00	

EXHIBIT B-3
CITY OF BOSTON AND COUNTY OF SUFFOLK
GENERAL REVENUE FUNDS
SUMMARY OF APPROPRIATIONS, EXPENDITURES AND BALANCES
FISCAL YEAR ENDED DECEMBER 31, 1953

Transfers (Schedule B-6)		Total Amounts Available	Total Expenditures (B-2)	Balances	
To	From			Remaining in Treasury	Carried Forward to 1954
	\$24,792.81	\$878,792.13	\$812,988.08	\$18,132.52	\$47,671.53
		158,945.30	148,182.98		10,762.32
\$15,511.00	93,000.00	5,178,538.50	5,105,598.82	17,845.68	55,094.00
17,530.87		1,693,758.71	1,693,758.71		
		15,000.00	9,825.32	5,174.68	
		11,175,159.44	11,005,293.06	44,028.29	125,838.09
		262,958.78	121,683.20		141,275.58
	19,906.29	2,317,001.80	2,214,045.20	37,608.10	65,348.50
		115,895.84	67,917.75		47,978.09
	46,284.14	2,000,797.61	1,975,118.51	14,431.70	11,247.40
		319,396.05	236,957.64		82,438.41
300.00		20,509,784.50	20,505,583.55	4,200.95	
	300.00	48,776.15	48,264.34	511.81	
		35,518.51	34,957.97	560.54	
		86,431.45	85,028.14	1,403.31	
		737,172.26	724,533.86	12,638.40	
	160,328.72	1,669,399.68	1,665,184.34	4,215.34	
		3,313,943.75	3,287,998.43	1,046.59	24,898.73
17,976.42		12,000.00	11,039.59	960.41	
		3,091,011.93	3,080,031.88	5,424.85	5,555.20
		100,773.24	79,649.91		21,123.33
	2,550.00	50,423.48	16,715.16		33,708.32
		67,083.22	48,538.57		18,544.65
		1,096.95			1,096.95
		13,350.00	1,145.00		12,205.00
		175,898.51	175,898.51		
		11,937.11	10,338.93	1,598.18	
		27,000.00	17,280.00	9,720.00	
7,500.00		55,076.87	53,066.37	2,010.50	
		2,612.00	2,504.91	107.09	
		84,663.10	81,585.41	3,077.69	
		57,500.00	54,081.11	3,418.89	
57,541.66		57,541.66	57,541.66		
		16,831.31	15,535.89	1,295.42	
		8,251.58	6,109.46		2,142.12
		507,375.30	98,101.97		409,273.33
27,410.79		287,410.79	287,410.79		

EXHIBIT B-3
CITY OF BOSTON AND COUNTY OF SUFFOLK
GENERAL REVENUE FUNDS
SUMMARY OF APPROPRIATIONS, EXPENDITURES AND BALANCES
FISCAL YEAR ENDED DECEMBER 31, 1953

DEPARTMENT OR ACTIVITY	Balances from 1952	Credits		Loans
		Revenue Received	Appropriations	
Market Division			\$30,366.40	
Municipal Employment Bureau			8,987.07	
Park Department:				
Cemetery Division			303,450.29	
Fairview Cemetery, Extension of	\$5,225.10			
Fairview and Evergreen Cemeteries, Development of			3,000.00	
Mount Hope Cemetery, Development of	4,074.04		25,500.00	
Pensions and Annuities			3,250,000.00	
Relocation of Buildings, East Boston District	1,090.50	\$3,984.87		
Reserve Fund			150,000.00	
Workmen's Compensation			200,000.00	
Workmen's Compensation Service			34,724.73	
Totals City Budget	\$1,991,982.00	\$180,599.30	\$94,408,338.04	
SCHOOL BUDGET				
<i>School Committee</i>				
Administration			\$1,141,632.90	
General Administration				
Business Administration				
Educational Administration				
Instruction			19,422,808.28	
Educational Direction and Supervision				
Elementary Schools				
Junior High Schools				
Latin and Day High Schools				
Special Education				
Physical Education				
Evening and Summer Schools				
Stores and Other Expenditures				
Auxiliary Services			786,125.55	
School Physicians and Nurses				
School Medical Aids				
Transportation of Pupils				
Extended Use of Public Schools				
School Lunches				
Operation of Plant			2,990,416.60	
Office of Schoolhouse Custodian				
Custodians				
Fuel				
Light and Power				
Telephone				
Other Expenditures				
Fixed Charges			428,768.71	
Pensions to Teachers	\$383.94	\$438,147.37		
School Lunch Account, Chapter 417, Acts of 1950	165,273.08	1,055,880.19		
Physical Education, Chapter 658, Acts of 1950	901.24	5,969.30		
Unliquidated Reserve — 1952	19,130.39			
Unliquidated Reserve — 1953		3,964.50		
Totals — School Committee	\$185,688.65	\$1,503,961.36	\$24,769,752.04	

EXHIBIT B-3
CITY OF BOSTON AND COUNTY OF SUFFOLK
GENERAL REVENUE FUNDS
SUMMARY OF APPROPRIATIONS, EXPENDITURES AND BALANCES
FISCAL YEAR ENDED DECEMBER 31, 1953

Transfers (Schedule B-6)		Total Amounts Available	Total Expenditures (B-2)	Balances	
To	From			Remaining in Treasury	Carried Forward to 1954
	\$680.80	\$30,366.40 8,306.27	\$30,316.99 8,304.40	\$49.41 1.87	
\$3,800.00	6,126.42	301,123.87	297,137.47	2,976.40	\$1,010.00
174.90		5,400.00	4,500.00		900.00
9,500.00	974.90	11,525.10	9,733.46		1,791.64
	12,500.00	17,074.04	17,010.47		63.57
87,745.11		3,337,745.11	3,337,745.11		
		5,075.37	130.28		4,945.09
	147,117.85	2,882.15		2,882.15	
3,201.99	15,000.00	188,201.99	188,201.99		
		34,724.73	34,396.48	328.25	
\$610,310.05	\$659,766.31	\$96,531,463.08	\$94,204,166.64	\$381,958.05	\$1,945,338.39
				Available for Appropriation in 1954	
		\$1,141,632.90	\$1,054,232.81	\$87,400.09	
			124,715.71		
			286,952.38		
			642,564.72		
	\$57,200.00	19,365,608.28	19,086,959.95	278,648.33	
			476,378.68		
			8,255,232.93		
			2,049,540.65		
			5,331,158.27		
			2,082,856.02		
			666,152.83		
			189,170.52		
			36,470.05		
\$15,000.00		801,125.55	764,349.62	36,775.93	
			441,163.53		
			41,724.18		
			49,504.98		
			121,059.13		
			110,897.80		
		2,990,416.60	2,909,631.78	80,784.82	
			39,829.89		
			1,970,418.30		
			461,331.94		
			296,081.14		
			75,059.07		
			66,911.44		
42,200.00		470,968.71	453,316.98	17,651.73	
		438,531.31	437,320.62		\$1,210.69
		1,221,153.27	981,773.54		239,379.73
		6,870.54	5,891.54		979.00
		19,130.39	17,628.77		1,501.62
		3,964.50			3,964.50
\$57,200.00	\$57,200.00	\$26,459,402.05	\$25,711,105.61	\$501,260.90	\$247,035.54

EXHIBIT B-3
CITY OF BOSTON AND COUNTY OF SUFFOLK
GENERAL REVENUE FUNDS
SUMMARY OF APPROPRIATIONS, EXPENDITURES AND BALANCES
FISCAL YEAR ENDED DECEMBER 31, 1953

DEPARTMENT OR ACTIVITY	Balances from 1952	Credits		Loans
		Revenue Received	Appropriations	
<i>Department of School Buildings</i>				
Alterations, Repairs, Furniture and Fixtures	\$448,321.05		\$2,040,377.30	
Administration Expenses — Salaries			346,172.30	
Administration Expenses — Office Expenses			30,000.00	
Alterations, Furniture and Equipment for Special Educa- tional Needs	36,752.90		150,000.00	
General Alterations and Repairs	411,568.15		1,486,400.00	
Pensions and Annuities			26,205.00	
Workmen's Compensation			1,600.00	
Land and Buildings for Schools	1,169,115.95	\$563.70	233,401.60	
Rent of Hired Accommodations			41,050.00	
Land and Buildings for Schools	1,169,115.95		192,351.60	
Sales of City Property — Schools		563.70		
Construction of School Buildings, Acquisition of Land and Original Equipment and Furnishings Thereof				
Totals — Department of School Buildings	\$1,617,437.00	\$563.70	\$2,273,778.90	
Grand Totals — School Budget	\$1,803,125.65	\$1,504,525.06	\$27,043,530.94	

COUNTY BUDGET

General Government

Miscellaneous Expenses:		
Treasury Department		\$5,650.65
Registry of Deeds		426,654.02
County Court House (Custodian)	\$4,021.40	632,557.49
County Buildings		200,089.64

Correction

Jail	160.10	423,670.61
Jail Improvements	15,171.59	10,000.00
Penal Institutions Department:		
Central Office		73,732.99
House of Correction	3,586.00	914,472.50
Middlesex County Training School		60,000.00

Judicial

Central Courts:		
Supreme Judicial Court		83,753.65
Superior Court, Civil Session, General Expenses		677,049.04
Superior Court, Civil Session, Clerk's Office		333,275.44
Superior Court, Criminal Session		707,054.00
Municipal Court, City of Boston		838,940.00
Boston Juvenile Court		86,140.57
Probate Court		58,658.00
District Courts:		
Municipal Court, Charlestown District		60,897.16
East Boston District Court		62,003.66
Municipal Court, South Boston District		69,551.46
Municipal Court, Dorchester District		97,271.56
Municipal Court, Roxbury District		230,703.90
Municipal Court, West Roxbury District		71,858.76
Municipal Court, Brighton District		50,230.33
District Court of Chelsea		72,982.35
Medical Examinations:		
Medical Examiner Service, Northern Division		40,600.50
Medical Examiner Service, Southern Division		27,155.34
Associate Medical Examiner Service, Northern Division,		3,532.50
Associate Medical Examiner Service, Southern Division,		3,677.50

EXHIBIT B-3
CITY OF BOSTON AND COUNTY OF SUFFOLK
GENERAL REVENUE FUNDS
SUMMARY OF APPROPRIATIONS, EXPENDITURES AND BALANCES
FISCAL YEAR ENDED DECEMBER 31, 1953

Transfers (Schedule B-6)		Total Amounts Available	Total Expenditures (B-2)	Balances	
To	From			Available for Appropriation in 1954	Carried Forward to 1954
		\$2,488,698.35	\$2,097,302.29	\$149,956.05	\$241,410.01
		346,172.30	336,853.04	9,319.26	
		30,000.00	27,533.49	2,466.51	
		186,752.90	74,748.32	64,342.15	47,662.43
		1,897,968.15	1,651,962.48	52,228.09	193,777.58
		26,205.00	6,204.96	20,000.04	
		1,600.00		1,600.00	
\$157,500.00	\$157,500.00	1,403,081.25	293,253.42	14,655.27	1,095,172.56
	148.40	40,901.60	26,246.33	14,655.27	
	157,351.60	1,204,115.95	265,802.34		938,313.61
		563.70	563.70		
157,500.00		157,500.00	641.05		156,858.95
\$157,500.00	\$157,500.00	\$3,891,779.60	\$2,390,555.71	\$164,611.32	\$1,336,612.57
\$214,700.00	\$214,700.00	\$30,351,181.65	\$28,101,661.32	\$665,872.22	\$1,583,648.11
				Remaining in Treasury	
\$21.65		\$5,672.30	\$5,672.30		
5,882.21		432,536.23	432,509.74	\$26.49	
	\$10,000.00	626,578.89	615,497.37	11,081.52	
14,540.75		214,630.39	212,409.09	1,803.90	\$417.40
1,250.00	5,000.00	420,080.71	418,454.76	1,625.95	
5,000.00	10,877.98	19,293.61	5,673.30		13,620.31
3,310.00		77,042.99	76,400.97	642.02	
	51,009.38	867,049.12	850,862.73	4,186.39	12,000.00
17,485.00		77,485.00	76,615.73	869.27	
	176.42	83,577.23	81,269.17	2,308.06	
		677,049.04	647,446.09	29,602.95	
	2,331.65	330,943.79	327,370.30	3,573.49	
	1,824.48	705,229.52	691,954.27	13,275.25	
		838,940.00	832,106.57	6,833.43	
2,220.60		88,361.17	88,361.17		
5,000.00		63,658.00	62,737.75	920.25	
2,850.00		63,747.16	63,662.05	85.11	
127.45		62,131.11	61,112.13	1,018.98	
		69,551.46	66,378.15	3,173.31	
3,756.62		101,028.18	100,957.65	70.53	
10,745.50		241,449.40	240,999.14	450.26	
3,258.80		75,117.56	74,777.73	339.83	
1,373.36		51,603.69	50,794.68	809.01	
757.75		73,740.10	73,722.72	17.38	
		40,600.50	39,905.04	695.46	
		27,155.34	26,396.51	758.83	
		3,532.50	3,458.10	74.40	
		3,677.50	3,544.80	132.70	

EXHIBIT B-3
CITY OF BOSTON AND COUNTY OF SUFFOLK
GENERAL REVENUE FUNDS
SUMMARY OF APPROPRIATIONS, EXPENDITURES AND BALANCES
FISCAL YEAR ENDED DECEMBER 31, 1953

DEPARTMENT OR ACTIVITY	Balances from 1952	Credits		Loans
		Revenue Received	Appropriations	
Other:				
Social Law Library			\$2,000.00	
Insanity Cases			58,215.00	
Miscellaneous Expenses:				
Sheriff			9,675.00	
<i>Unclassified</i>				
Pensions and Annuities			120,000.00	
Totals — County Budget	\$22,939.09		\$6,512,053.62	
DEBT REQUIREMENTS				
Redemption of Funded Debt:				
City	\$6,608.30	\$104,206.58	\$6,532,848.56	
County			101,000.00	
Redemption of Floating Debt:				
Revenue Anticipation Loans				\$60,000,000.00
Interest Payments:				
City	20,875.06		1,837,629.94	
County			13,286.25	
Totals — Debt Requirements	\$27,483.36	\$104,206.58	\$8,484,764.75	\$60,000,000.00
STATE ASSESSMENTS				
Miscellaneous State Assessments	\$9,826.15*		\$110,773.54	
Metropolitan District Assessments	43,408.33†		1,940,052.10	
Metropolitan Transit Authority Assessments	34,519.40*		5,498,919.97	
Totals — State Assessments	\$937.22*		\$7,549,745.61	
CONTRIBUTIONS TO RETIREMENT FUNDS				
Boston Retirement System:				
Pension Accumulation Fund		\$316,005.42	\$1,379,594.04	
State-Boston Retirement System:				
Pension Fund		1,376,412.14	596,680.00	
Workmen's Compensation Credit			546.87	
Totals — Contributions to Retirement Funds		\$1,692,417.56	\$1,976,820.91	
REFUNDS				
City Activities		\$89,933.80		
County Activities		1,543.00		
Taxes		5,460,588.94		
Totals — Refunds		\$5,552,065.74		
UNCLASSIFIED				
Accrued Interest on Permanent Loans		\$20,009.20		
Damages by Dogs, etc.				
Overlay Deficit Funding Account			\$2,000,000.00	
Premiums on Permanent Loans		16,872.40		
Premiums on Temporary Loans		891.00		
Public Welfare Department, Refund Account				
Unliquidated Reserve — City — 1949				
Unliquidated Reserve — County — 1949				
Totals — Unclassified		\$37,772.60	\$2,000,000.00	

† Underestimate

*Overestimate

EXHIBIT B-3
CITY OF BOSTON AND COUNTY OF SUFFOLK
GENERAL REVENUE FUNDS
SUMMARY OF APPROPRIATIONS, EXPENDITURES AND BALANCES
FISCAL YEAR ENDED DECEMBER 31, 1953

Transfers (Schedule B-6)		Total Amounts Available	Total Expenditures (B-2)	Balances	
To	From			Remaining in Treasury	Carried Forward to 1954
		\$2,000.00	\$2,000.00		
		58,215.00	55,298.47	\$2,916.53	
		9,675.00	9,674.05	.95	
\$21,000.00		141,000.00	140,434.94	565.06	
\$98,579.69	\$81,219.91	\$6,552,352.49	\$6,438,457.47	\$87,857.31	\$26,037.12
\$611,096.48		\$7,254,759.92	\$7,240,000.00		\$14,759.92
		101,000.00	101,000.00		
		60,000,000.00	60,000,000.00		
105,359.20		1,963,864.20	1,941,994.27	\$1,860.73	20,009.20
		13,286.25	13,286.25		
\$716,455.68		\$69,332,910.37	\$69,296,280.52	\$1,860.73	\$34,769.12
		\$120,599.69	\$243,505.85		\$122,906.16†
		1,896,643.77	1,812,654.52		83,989.25*
		5,533,439.37	5,550,891.15		17,451.78†
		<u>\$7,550,682.83</u>	<u>\$7,607,051.52</u>		<u>\$56,368.69†</u>
		\$1,695,599.46	\$1,695,599.46		
		1,973,092.14	1,973,092.14		
		546.87	546.87		
		<u>\$3,669,238.47</u>	<u>\$3,669,238.47</u>		
		\$89,933.80	\$89,933.80		
		1,543.00	1,543.00		
		5,460,588.94	5,460,588.94		
		<u>\$5,552,065.74</u>	<u>\$5,552,065.74</u>		
\$32,750.25	\$20,009.20	\$32,750.25	\$32,750.25		
		2,000,000.00		\$2,000,000.00	
	14,759.92	2,112.48	2,112.48		
	441.00	450.00	450.00		
216,169.08		216,169.08		216,169.08	
6,057.51		6,057.51		6,057.51	
104.96		104.96		104.96	
\$255,081.80	\$35,210.12	\$2,257,644.28	\$35,312.73	\$2,222,331.55	

†Underestimate

*Overestimate

SCHEDULE B-1
City of Boston and County of Suffolk
GENERAL REVENUE FUNDS
Summary of Receipts
Fiscal Year Ended December 31, 1953

TAXES:*Current Year's Levy:*

Real Property	\$93,004,450.44	
Personal Property	8,897,034.30	
Motor Vehicle Excise	1,423,912.71	
Poll	268,396.00	
Excise Tax, Foreign Ships	13,456.66	
Reimbursements by State for loss of taxes:		
Land for public institutions	189,311.98	
Housing Projects, service charges in lieu of taxes	1,018,280.83	
Taxes from State	15,857.45	
Taxes, Town of Brookline	1,930.11	
Taxes, Chap. 59, Sect. 5A	15,943.58	
		<hr/>
		\$104,848,574.06

Prior Years' Levies:

Real Property	\$4,679,127.29	
Personal Property	308,960.91	
Motor Vehicle Excise	1,621,620.43	
Poll	9,088.00	
		<hr/>
		6,618,796.63

Interest and Penalties on Delinquent Taxes:

Real and Personal Property	\$131,504.39	
Tax Titles	17,610.03	
Motor Vehicle Excise	36,877.04	
		<hr/>
		185,991.46

Tax Titles and Possessions	896,637.98	
		<hr/>

Total Taxes, Interest and Penalties \$112,550,000.13

LICENSES AND PERMITS:*Use of Streets:*

Street Laying-Out Department	\$115,707.18	
Boston Traffic Commission	25,803.00	
Paving Service	24,292.70	
Sewer Service	4,704.20	
		<hr/>
		\$170,507.08

Business Licenses and Permits:

Alcoholic Beverages	\$1,589,579.00	
Health:		
Licensing Board	\$66,909.00	
Health Department	39,131.54	
		<hr/>
		\$106,040.54

Police and Protective:

Police Department	\$53,940.00	
Pedlers' Licenses issued by State	6,825.00	
Health Department	3,318.00	
Pedlers' Licenses — County of Suffolk	981.00	
Street Laying-Out Department	3,584.00	
City Clerk	10.00	
		<hr/>

\$68,658.00

Amusements:

Mayor's Office	\$111,735.80	
Mayor's Office—State Share, Sunday Licenses	34,594.00	
Licensing Board	25,269.00	
City Clerk	3,950.00	
		<hr/>

\$175,548.80

SCHEDULE B-1
CITY OF BOSTON AND COUNTY OF SUFFOLK
GENERAL REVENUE FUNDS
SUMMARY OF RECEIPTS
FISCAL YEAR ENDED DECEMBER 31, 1953

Professional and Occupational:

Board of Examiners	\$6,237.00
Licensing Board	4,070.00
Police	427.00

\$10,734.00

\$1,950,560.34

Non-Business Licenses and Permits:**Animal:**

School Department	\$32,750.25
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Marriage:

Registry Department	16,658.18
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Building Structure and Equipment:

Building Department	102,762.84
Electrical Inspection Division	67,995.15
Street Laying-Out Department	2,225.00

\$172,982.99

All Other:

Fire Department	\$97,061.28
Police Department	1,397.00

\$98,458.28

320,849.70

Total Licenses and Permits	\$2,441,917.12
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FINES, FORFEITS AND PENALTIES:**Fines:**

Municipal Court, Criminal Session	\$373,564.72
Roxbury District Court	58,851.84
Superior Court, Criminal Session	17,751.83
South Boston District Court	15,343.32
Charlestown District Court	6,963.65
Dorchester District Court	18,501.85
West Roxbury District Court	14,048.73
East Boston District Court	9,958.16
Chelsea District Court	8,279.20
Brighton District Court	27,797.15
Juvenile Court	260.00

\$551,320.45

Forfeited Recognizances:

Municipal Court, Criminal Session	\$3,220.00
East Boston District Court	125.00
Charlestown District Court	1,307.93
Dorchester District Court	225.00
Roxbury District Court	10.00
West Roxbury District Court	100.00
Brighton District Court	1,441.80

6,429.73

Total Fines, Forfeits and Penalties	557,750.18
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REVENUES FROM USE OF PROPERTY AND MONEY:**Rents and Concessions:**

Board of Real Estate Commissioners	\$488,931.64
Public Buildings Department	19,884.17
Street Laying-Out Department	3,150.00

\$511,965.81

SCHEDULE B-1
CITY OF BOSTON AND COUNTY OF SUFFOLK
GENERAL REVENUE FUNDS
SUMMARY OF RECEIPTS
FISCAL YEAR ENDED DECEMBER 31, 1953

Interest and Premiums:

Premiums on Permanent Loans	\$16,872.40	
Accrued Interest on Loans Negotiated	20,009.20	
Premiums on Temporary Loans	891.00	
	<hr/>	\$37,772.60

Total Revenues from Use of Property and Money		\$549,738.41
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REVENUES FROM OTHER AGENCIES:

Proportionally Shared State Taxes:

Personal Income Taxes	\$5,872,200.11	
Corporation Taxes	5,661,734.70	
	<hr/>	\$11,533,934.81

State Grants in Aid:

For Charities and Relief:

Public Welfare Department	\$11,972,814.01	
Department of Veterans' Services	859,790.09	
	<hr/>	\$12,832,604.10

For School Purposes:

School Department	\$802,840.93	
Pensions to Teachers	1,995,564.93	
Reimbursement and Aid, Construction of	110,425.40	
School Projects		
	<hr/>	\$2,908,831.26

For Public Health:

Health Department	\$10,888.15	
Sanatorium Division	165,691.75	
	<hr/>	\$176,579.90

All Other:

Meal Tax	\$393,700.89	
Public Buildings Department	10,000.00	
Suffolk County Court House	206,372.02	
	<hr/>	\$610,072.91

16,528,088.17

Grants from Federal Government:

For School Purposes:

School Department	67,569.70
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Revenue from Private Sources:

Donations:

School Department	\$553.00	
Public Celebrations	170.54	
	<hr/>	723.54

Unclaimed Money and Property:

Police Department	3,351.88	
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Total Revenue from Other Agencies		\$28,133,668.10
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SCHEDULE B-1
CITY OF BOSTON AND COUNTY OF SUFFOLK
GENERAL REVENUE FUNDS
SUMMARY OF RECEIPTS
FISCAL YEAR ENDED DECEMBER 31, 1953

SERVICE CHARGES FOR CURRENT SERVICES:

General Government:

Recording of Legal Instruments:

Registry of Deeds	\$181,455.46
City Clerk Department	64,803.15
Land Court	16,811.46
	<hr/>
	\$263,070.07

Court Costs, Fees and Charges:

Municipal Civil Court	\$49,326.45
Superior Civil Court	74,987.90
Supreme Judicial Court	1,980.90
Superior Criminal Court	298.00
	<hr/>
	\$126,593.25

All Other:

Land Court Cases	\$4,504.00
Insanity Cases	5,521.60
City Clerk Department	2,606.68
Public Buildings Department	1,173.65
Election Department	1,522.84
Board of Zoning Adjustment	100.00
Health Department	2,155.95
Public Works — Central Office	1,208.00
Treasury Department	157.94
Licensing Board	343.58
Probate Court	32.15
Street Laying-Out Department	228.00
Collecting Department	5,537.50
Building Department	1,272.50
City Planning Board	32.91
Auditing Department	222.59
Assessing Department	6.60
City Council	63.00
Telephone Refunds and Commissions—Va- rious Courts	873.31
Workmen's Compensation	680.23
City Messenger	20.00
Personnel Classification and Payroll Plan, Establishment of	545.38
Adjustment Metropolitan District Assessment	63.85
	<hr/>
	\$28,872.26

\$418,535.58

Safety:

Weights and Measures Department	\$22,571.35
Police Department	19,403.12
Fire Department	10,182.68
Board of Appeal	2,930.00
	<hr/>

55,087.15

Highways:

Bridge Service	\$5,496.31
Paving Service	2,319.95
Ferry Service	266.70
Sidewalk Assessments	652.62
Boston Traffic Commission	5,285.56
Lighting Service	245.77
	<hr/>

14,266.91

SCHEDULE B-1
CITY OF BOSTON AND COUNTY OF SUFFOLK
GENERAL REVENUE FUNDS
SUMMARY OF RECEIPTS
FISCAL YEAR ENDED DECEMBER 31, 1953

Sanitation:

Sewer Service	\$19,734.23	
Sanitary Service	36,729.54	
	<hr/>	\$56,463.77

Health:

Registry Department	\$52,161.92	
Health Department	1.00	
	<hr/>	52,162.92

Hospitals:

Hospital Fees:

Hospital Department	\$2,541,036.77	
Health Department	61,236.50	
	<hr/>	\$2,602,273.27

All Other:

Hospital Department	\$123,996.22	
Sanatorium Division	37,235.09	
	<hr/>	\$161,231.31
		2,763,504.58

Charities:

Public Welfare Department	\$216,169.08	
Child Welfare Division	53,257.59	
Long Island Hospital	1,570,280.68	
Institutions Department—Central Office	275.00	
	<hr/>	1,839,982.35

Correction:

House of Correction	\$10,213.00	
Jail	8,846.00	
	<hr/>	19,059.00

Schools:

School Department	\$407,110.03	
Department of School Buildings	4,466.30	
School Committee, School Lunches, etc.	1,061,849.49	
	<hr/>	1,473,425.82

<i>Libraries</i>		52,437.42
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Recreation:

Admission and Use Fees:

Park Department	\$42,597.29	
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Golf Fees:

Park Department	57,248.50	
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All Other:

Park Department	2,260.77	
	<hr/>	102,106.56

SCHEDULE B-1
CITY OF BOSTON AND COUNTY OF SUFFOLK
GENERAL REVENUE FUNDS
SUMMARY OF RECEIPTS
FISCAL YEAR ENDED DECEMBER 31, 1953

Miscellaneous:

Markets	\$116,784.43	
Conscience Fund	325.50	
Automotive Division (Sale of Junk)	540.16	
City Record, Publication of	18,550.14	
Pensions and Annuities	155.00	
Relocation of Buildings, East Boston District	3,984.87	
Housing Relocation Fund	91,450.00	
		<u>\$231,790.10</u>

Total Service Charges for Current Services \$7,078,822.16

LOANS:*Tax and Revenue Anticipation:*

Temporary 60,000,000.00

CONTRIBUTIONS AND TRANSFERS FROM OTHER FUNDS:*Contributions from Active Funds for Debt Redemption:*

Sinking Fund Commission	\$104,206.58	
Water Service Surplus	346,336.56	
		<u>\$450,543.14</u>

Trust Fund Income Appropriated for Maintenance:

Parkman Fund	\$175,898.51	
Permanent School Pension Fund	135,000.00	
		<u>310,898.51</u>

Transfers from Special Revenue Funds:

Parking Meter Fees	\$752,192.00	
Unliquidated Reserve, 1953—Schools	3,964.50	
Unliquidated Reserve, 1949—City	6,162.47	
Warrants Payable—City and County	3,139,242.55	
Sales of City Property—School	563.70	
		<u>3,902,125.22</u>

Total Contributions and Transfers from Other Funds 4,663,566.87

Total General Revenue Receipts \$215,975,462.97

RECAPITULATION

Taxes, Interest and Penalties	\$112,550,000.13
Licenses and Permits	2,441,917.12
Fines, Forfeits and Penalties	557,750.18
Revenues from Use of Property and Money	549,738.41
Revenues from Other Agencies	28,133,668.10
Service Charges for Current Services	7,078,822.16
Loans	60,000,000.00
Contributions and Transfers from Other Funds	4,663,566.87
	<u><u>\$215,975,462.97</u></u>

SCHEDULE B-2
City of Boston and County of Suffolk
GENERAL REVENUE FUNDS
Summary of Expenditures
Fiscal Year Ended December 31, 1953

DEPARTMENT OR ACTIVITY	Total Expenditures	Personal Service
CITY BUDGET		
<i>General Government</i>		
Mayor, Office Expenses	\$151,690.78	\$101,524.75
City Council	125,751.97	113,203.40
City Council Proceedings	16,622.63	
Election Department	499,109.40	361,764.52
Auditing Department	306,820.72	279,737.82
Budget Department	58,234.13	55,779.71
Personnel Classification and Pay Plan, Establishment of	15,214.97	15,178.47
Assessing Department	612,591.38	574,360.95
Collecting Department	208,336.77	165,214.01
Treasury Department	207,045.18	150,802.11
Supply Department	123,341.01	111,805.98
Sinking Funds Department	2,688.92	2,149.92
Law Department	453,445.45	318,061.80
City Clerk Department	90,031.77	80,178.61
City Documents	33,368.93	
Registry Department	148,171.50	124,414.50
Statistics Department	8,077.38	8,068.38
City Planning Board	73,476.83	68,760.88
Board of Zoning Adjustment	1,945.52	1,060.00
City Planning Board — Rezoning Study	32,856.80	17,505.99
Public Buildings Department	1,023,682.52	677,640.55
Boston Retirement Board	31,585.91	18,497.38
State-Boston Retirement System, Expense Fund	75,303.30	68,770.56
Finance Commission	52,405.87	43,774.52
Conventions and Entertainment of Distinguished Guests	75,479.54	8,834.28
Public Celebrations	98,940.68	10,838.51
Public Works Department:		
Central Office	62,066.49	59,774.81
Automotive Division	744,669.43	446,870.19
<i>Public Safety</i>		
Police Department	13,759,693.99	12,777,293.63
Fire Department	10,790,632.16	10,068,637.67
Electrical Inspection Division	160,023.30	151,574.83
Building Department	496,371.21	425,525.29
Board of Appeal	24,880.90	23,172.58
Board of Examiners	8,336.90	8,077.98
Weights and Measures Department	89,831.36	83,117.98
Licensing Board	105,636.67	86,472.86
Civil Defense Activities	62,392.72	24,161.06
<i>Highways</i>		
Public Works Department:		
Bridge Service	836,429.03	778,035.29
Bridges, Repairs, etc.	179,532.85	
Lighting Service	1,349,451.99	11,097.55
Paving Service	1,442,713.66	1,304,278.21
Reconstruction of Streets	105,800.60	
Sidewalks, Construction and Reconstruction of	78,570.59	
Street Signs	8,736.14	
Public Ways, Construction of	157,500.00	156,226.80

SCHEDULE B-2
CITY OF BOSTON AND COUNTY OF SUFFOLK
GENERAL REVENUE FUNDS
SUMMARY OF EXPENDITURES
FISCAL YEAR ENDED DECEMBER 31, 1953

Contractual Services	Supplies and Materials	Current Charges and Obligations	Equipment	Structures and Improvements	Land and Non-Structural Improvements to Land	Debt and Interest
\$8,070.24	\$8,625.67	\$33,182.67	\$287.45			
3,614.30	5,489.80	315.59	3,128.88			
16,622.63						
110,604.18	20,194.11	5,176.58	1,370.01			
8,131.22	16,641.52	1,459.00	851.16			
439.52	1,240.58	44.00	730.32			
	36.50					
15,417.22	18,540.19	2,061.95	2,211.07			
3,835.69	33,480.82	4,989.50	816.75			
31,876.42	12,805.00	9,143.13	2,418.52			
4,626.61	6,395.57	213.40	299.45			
	384.00	155.00				
128,582.97	4,357.68	1,396.00	1,047.00			
3,914.93	5,593.11	170.00	175.12			
33,368.93						
13,419.40	9,406.56	121.00	810.04			
	9.00					
3,176.65	703.39	582.67	253.24			
692.44	193.08					
13,659.33	549.18		1,142.30			
228,770.57	44,894.69	71,703.02	673.69			
12,359.80	663.73		65.00			
3,232.22	2,219.71	1,003.25	77.56			
2,035.68	346.83	6,076.34	172.50			
3,337.04	60.45	63,247.77				
8,630.13	1,552.71	77,919.33				
1,060.43	1,063.07	40.50	127.68			
48,420.26	148,801.44	9,131.70	91,445.84			
408,413.08	438,993.83	7,321.73	127,671.72			
223,889.69	377,755.70	5,715.61	114,633.49			
5,481.44	2,807.03	95.00	65.00			
64,234.91	6,305.10	102.00	203.91			
1,166.35	509.89		32.08			
8.60	245.32	5.00				
1,134.41	2,739.70	1,413.67	1,425.60			
3,046.08	4,078.08	10,948.00	1,091.65			
8,813.56	7,414.14		22,003.96			
24,651.62	32,664.91	363.50	713.71			
179,532.85						
1,338,243.42	111.02					
14,322.85	121,448.60	113.18	675.82		\$1,875.00	
105,658.75	141.85					
78,570.59						
28.00	8,708.14					
32.47	1,240.73					

SCHEDULE B-2
CITY OF BOSTON AND COUNTY OF SUFFOLK
GENERAL REVENUE FUNDS
SUMMARY OF EXPENDITURES
FISCAL YEAR ENDED DECEMBER 31, 1953

DEPARTMENT OR ACTIVITY	Total Expenditures	Personal Service
Public Works Department (Concluded):		
Snow Removal	\$394,551.95	\$87,616.73
Street Laying-Out Department	285,579.83	260,457.84
Boston Traffic Commission	667,399.47	512,637.42
Parking Meters, Acquisition and Installation of	4,091.58	134.55
Park Department:		
Reconstruction and Repair of Parkways and Roadways	96,082.29	
<i>Sanitation</i>		
Public Works Department:		
Sewer Service	812,988.08	648,194.49
Sewerage Works	148,182.98	148,182.98
Sanitary Service	5,105,598.82	2,398,197.13
<i>Health</i>		
Health Department	1,693,758.71	1,384,197.43
Federal Public Health Program	9,825.32	9,524.57
<i>Hospitals</i>		
Hospital Department	11,005,293.06	8,338,213.08
Installations, Alterations and Repairs	121,683.20	
Sanatorium Division	2,214,045.20	1,591,378.92
Installations, Alterations and Repairs	67,917.75	
Institutions Department:		
Long Island Hospital	1,975,118.51	1,208,664.56
Special Improvements and Repairs	236,957.64	
<i>Public Welfare</i>		
Public Welfare Department:		
Central Office	20,505,583.55	1,507,414.19
Temporary Home	48,264.34	36,229.46
Wayfarers' Lodge	34,957.97	16,488.95
Institutions Department:		
Central Office	85,028.14	81,767.55
Child Welfare Division	724,533.86	114,581.58
Department of Veterans' Services	1,665,184.34	275,770.52
<i>Libraries</i>		
Library Department	3,287,998.43	2,607,323.94
<i>Recreation</i>		
Board of Recreation	11,039.59	7,685.18
Park Department	3,080,031.88	2,449,671.92
Common and Parks in Existence on January 12, 1887, Maintenance and Improvement of	175,898.51	175,898.51
Park and Playground Improvements, etc.	79,649.91	
Playground, Fairmount Section, Hyde Park	1,145.00	
Rehabilitation of the Franklin Park Zoo	16,715.16	
Removal of Trees Afflicted with the Dutch Elm Disease	48,538.57	

SCHEDULE B-2
CITY OF BOSTON AND COUNTY OF SUFFOLK
GENERAL REVENUE FUNDS
SUMMARY OF EXPENDITURES
FISCAL YEAR ENDED DECEMBER 31, 1953

Contractual Services	Supplies and Materials	Current Charges and Obligations	Equipment	Structures and Improvements	Land and Non-Structural Improvements to Land	Debt and Interest
\$176,270.82	\$95,431.17	\$722.20	\$34,511.03			
5,485.70	7,373.16	61.00	12,202.13			
56,211.70	74,868.62	555.00	23,126.73			
			3,957.03			
96,082.29						
139,918.15	20,358.17	578.80	2,063.47		\$1,875.00	
2,655,753.16	42,345.36	1,083.00	6,345.17		1,875.00	
252,751.41	52,506.44	1,721.00	2,582.43			
300.75						
425,215.55	2,043,510.45	6,651.46	191,702.52			
110,097.48	67.00		11,518.72			
129,834.54	466,076.61	183.50	26,571.63			
67,917.75						
187,057.17	548,663.44	732.15	30,001.19			
236,003.78			953.86			
70,614.84	96,972.13	18,819,947.04	10,635.35			
1,912.35	9,905.25	26.55	190.73			
3,017.02	15,385.60	66.40				
1,976.03	1,056.56	18.00	210.00			
534,436.87	75,077.77	352.70	84.94			
3,499.91	4,646.80	1,380,312.06	955.05			
233,221.22	283,654.51	85,014.08	78,784.68			
1,986.58	1,167.99	90.63	109.21			
282,932.30	305,695.85	10,529.46	31,202.35			
77,979.41	799.47		871.03			
145.00					1,000.00	
5,495.17	558.60		10,661.39			
48,538.57						

SCHEDULE B-2
CITY OF BOSTON AND COUNTY OF SUFFOLK
GENERAL REVENUE FUNDS
SUMMARY OF EXPENDITURES
FISCAL YEAR ENDED DECEMBER 31, 1953

DEPARTMENT OR ACTIVITY	Total Expenditures	Personal Service
<i>Enterprises</i>		
Public Works Department:		
Ferry Service	\$10,338.93	\$27.20
Boston Housing Authority	17,280.00	17,280.00
City Record, Publication of	53,066.37	8,509.72
<i>Unclassified</i>		
Art Department	2,504.91	1,032.00
Board of Real Estate Commissioners	81,585.41	47,858.52
Bond Allotment Plan	54,081.11	53,550.96
Boston Rent Board	57,541.66	46,426.71
Care of Veterans' Graves	15,535.89	14,778.86
Civic Improvement Committee	6,109.46	5,206.99
Construction of Buildings and Original Equipment and Furnishings thereof	98,101.97	
Executions of Court, Damage Claims and Reimbursements	287,410.79	
Market Division	30,316.99	27,904.39
Municipal Employment Bureau	8,304.40	8,292.87
Park Department:		
Cemetery Division	297,137.47	227,773.70
Fairview Cemetery, Extension of	4,500.00	
Fairview and Evergreen Cemeteries, Development of	9,733.46	
Mount Hope Cemetery, Development of	17,010.47	
Pensions and Annuities	3,337,745.11	
Relocation of Buildings, East Boston District	130.28	
Workmen's Compensation Service	34,396.48	33,644.16
Workmen's Compensation	188,201.99	
Total City Budget Expenditures (Exhibit B-3)	\$94,204,166.64	\$54,134,761.91

SCHOOL BUDGET		
<i>School Committee</i>		
Administration	\$1,054,232.81	\$942,797.36
General Administration	124,715.71	82,785.98
Business Administration	286,952.38	262,224.57
Educational Administration	642,564.72	597,786.81
Instruction	19,086,959.95	18,289,209.69
Educational Direction and Supervision	476,378.68	467,179.33
Elementary Schools	8,255,232.93	8,085,260.49
Junior High Schools	2,049,540.65	2,002,276.11
Latin and Day High Schools	5,331,158.27	5,146,222.69
Special Education	2,082,856.02	1,858,063.53
Physical Education	666,152.83	554,301.54
Evening and Summer Schools	189,170.52	175,906.00
Stores and Other Expenditures	36,470.05	
Auxiliary Services	764,349.62	588,511.40
School Physicians and Nurses	441,163.53	428,945.73
School Medical Aids	41,724.18	41,724.18
Transportation of Pupils	49,504.98	
Extended Use of Public Schools	121,059.13	117,841.49
School Lunches	110,897.80	
Operation of Plant	2,909,631.78	1,970,764.85
Office of Schoolhouse Custodian	39,829.89	37,631.19
Custodians	1,970,418.30	1,924,554.07
Fuel	461,331.94	
Light and Power	296,081.14	

SCHEDULE B-2
CITY OF BOSTON AND COUNTY OF SUFFOLK
GENERAL REVENUE FUNDS
SUMMARY OF EXPENDITURES
FISCAL YEAR ENDED DECEMBER 31, 1953

Contractual Services	Supplies and Materials	Current Charges and Obligations	Equipment	Structures and Improvements	Land and Non-Structural Improvements to Land	Debt and Interest
\$7,727.51	\$2,579.22	\$5.00				
44,477.72	78.93					
1,458.91	9.00	5.00				
29,206.22	778.22	3,677.45	\$65.00			
99.32	168.33	262.50				
1,572.92	1,937.24	4,583.85	3,020.94			
325.75	285.28	5.00	141.00			
476.63	85.60		340.24			
97,401.97					\$700.00	
		287,410.79				
1,297.74	1,109.86	5.00				
10.63	.90					
17,585.86	13,681.91	2,341.40	35,754.60		4,500.00	
9,733.46						
17,010.47						
		3,337,745.11				
130.28						
170.62	490.30	32.50	58.90			
		188,201.99				
<hr/> \$9,198,469.01	<hr/> \$5,516,738.17	<hr/> \$24,447,130.71	<hr/> \$895,241.84		<hr/> \$11,825.00	
	\$111,435.45					
	41,929.73					
	24,727.81					
	44,777.91					
	797,750.26					
	9,199.35					
	169,972.44					
	47,264.54					
	184,935.58					
	224,792.49					
	111,851.29					
	13,264.52					
	36,470.05					
\$49,504.98	126,333.24					
	12,217.80					
49,504.98						
	3,217.64					
	110,897.80					
362,560.62	576,306.31					
	2,198.70					
	45,864.23					
	461,331.94					
296,081.14						

SCHEDULE B-2
CITY OF BOSTON AND COUNTY OF SUFFOLK
GENERAL REVENUE FUNDS
SUMMARY OF EXPENDITURES
FISCAL YEAR ENDED DECEMBER 31, 1953

DEPARTMENT OR ACTIVITY	Total Expenditures	Personal Service
SCHOOL BUDGET		
School Committee (<i>Concluded</i>):		
Telephone	\$75,059.07	\$8,579.59
Other Expenditures	66,911.44	
Fixed Charges	453,316.98	2,499.96
Pensions to Teachers	437,320.62	
School Lunch Account, Chapter 417, Acts of 1950	981,773.54	309,025.04
Physical Education, Chapter 658 — Acts of 1950	5,891.54	
Unliquidated Reserve — 1952	17,628.77	
Totals, School Committee	\$25,711,105.61	\$22,102,808.30
<i>Department of School Buildings</i>		
Alterations, Repairs, Furniture and Fixtures	\$2,097,302.29	\$336,853.04
Administration Expenses, Salaries	336,853.04	336,853.04
Administration Expenses, Office Expenses	27,533.49	
Alterations, Furniture and Equipment for Special Educational Needs	74,748.32	
General Alterations and Repairs	1,651,962.48	
Pensions and Annuities	6,204.96	
Land and Buildings for Schools	293,253.42	
Rent of Hired Accommodations	26,246.33	
Land and Buildings for Schools	265,802.34	
Sales of City Property — Schools	563.70	
Construction of School Buildings, Acquisition of Land and Original Equipment and Furnishings Thereof	641.05	
Totals, Department of School Buildings	\$2,390,555.71	\$336,853.04
Total School Budget Expenditures (Exhibit B-3)	\$28,101,661.32	\$22,439,661.34

COUNTY BUDGET
General Government

Miscellaneous Expenses:		
Treasury Department	\$5,672.30	\$5,672.30
Registry of Deeds	432,509.74	398,357.54
County Court House (Custodian)	615,497.37	491,162.26
County Buildings	212,409.09	176,002.34

Correction

Jail	418,454.76	316,309.00
Jail Improvements	5,673.30	
Penal Institutions Department:		
Central Office	76,400.97	75,060.51
House of Correction	850,862.73	465,178.11
Middlesex County Training School	76,615.73	

Judicial

Central Courts:		
Supreme Judicial Court	81,269.17	78,500.28
Superior Court, Civil Session, General Expenses	647,446.09	419,068.11
Superior Court, Civil Session, Clerk's Office	327,370.30	304,021.36
Superior Court, Criminal Session	691,954.27	483,906.19
Municipal Court, City of Boston	832,106.57	766,347.25
Boston Juvenile Court	88,361.17	81,503.09

SCHEDULE B-2
CITY OF BOSTON AND COUNTY OF SUFFOLK
GENERAL REVENUE FUNDS
SUMMARY OF EXPENDITURES
FISCAL YEAR ENDED DECEMBER 31, 1953

Contractual Services	Supplies and Materials	Current Charges and Obligations	Equipment	Structures and Improvements	Land and Non-Structural Improvements to Land	Debt and Interest
\$66,479.48						
111,518.22	\$66,911.44	\$339,298.80				
		437,320.62				
	672,748.50					
	5,891.54					
	17,628.77					
\$523,583.82	\$2,308,094.07	\$776,619.42				
\$1,639,366.40	\$42,200.98	\$6,258.96	\$72,622.91			
15,093.82	12,385.67	54.00				
42,016.83			32,731.49			
1,582,255.75	29,815.31		39,891.42			
		6,204.96				
1,204.75		26,246.33	21,427.94	\$244,374.40		
		26,246.33				
			21,427.94	244,374.40		
563.70						
641.05						
\$1,640,571.15	\$42,200.98	\$32,505.29	\$94,050.85	\$244,374.40		
\$2,164,154.97	\$2,350,295.05	\$809,124.71	\$94,050.85	\$244,374.40		
\$7,154.91	\$26,155.94	\$154.00	\$687.35			
70,818.14	38,597.64	940.60	13,978.73			
28,757.25	7,292.71	148.00	208.79			
15,867.04	83,527.63	522.95	2,228.14			
5,673.30						
448.94	805.37	20.00	66.15			
29,829.63	330,772.87	6,386.00	18,696.12			
76,615.73						
705.54	1,302.35	96.50	664.50			
219,318.24	5,673.61	352.50	3,033.63			
5,679.83	16,383.61	5.00	1,280.50			
194,304.14	12,293.46	377.00	1,073.48			
27,809.31	35,463.01	1,182.02	1,304.98			
4,741.44	1,533.29	272.95	310.40			

SCHEDULE B-2
CITY OF BOSTON AND COUNTY OF SUFFOLK
GENERAL REVENUE FUNDS
SUMMARY OF EXPENDITURES
FISCAL YEAR ENDED DECEMBER 31, 1953

DEPARTMENT OR ACTIVITY	Total Expenditures	Personal Service
Central Courts (<i>Concluded</i>):		
Probate Court	\$62,737.75	\$21,600.00
District Courts:		
District Court of Chelsea	73,722.72	67,335.17
East Boston District Court	61,112.13	55,271.10
Municipal Court, Brighton District	50,794.68	45,466.59
Municipal Court, Charlestown District	63,662.05	58,211.91
Municipal Court, Dorchester District	100,957.65	92,682.25
Municipal Court, Roxbury District	240,999.14	214,926.92
Municipal Court, South Boston District	66,378.15	61,612.81
Municipal Court, West Roxbury District	74,777.73	69,251.37
Medical Examinations:		
Medical Examiner Service, Northern Division	39,905.04	35,671.04
Medical Examiner Service, Southern Division	26,396.51	21,351.84
Associate Medical Examiner Service, Northern Division	3,458.10	2,879.60
Associate Medical Examiner Service, Southern Division	3,544.80	2,999.60
Other:		
Social Law Library	2,000.00	
Insanity Cases	55,298.47	
Miscellaneous Expenses:		
Sheriff	9,674.05	9,000.00
<i>Unclassified</i>		
Pensions and Annuities	140,434.94	
Total County Budget Expenditures (Exhibit B-3)	<u>\$6,438,457.47</u>	<u>\$4,819,348.54</u>
DEBT REQUIREMENTS		
Redemption of Funded Debt:		
City Loans, Serial	\$7,240,000.00	
County Loans, Serial	101,000.00	
Redemption of Floating Debt:		
Revenue Anticipation Loans, Borrowed in 1952	15,000,000.00	
Revenue Anticipation Loans, Borrowed in 1953	45,000,000.00	
Interest Payments:		
City Debt	1,017,667.50	
Refunded Interest	356,926.33	
Temporary Loans	567,400.44	
County Debt	13,286.25	
Total Debt Requirements Expenditures (Exhibit B-3)	<u>\$69,296,280.52</u>	
PENSION ACCUMULATION FUND		
Contributions to Retirement Funds:		
Tax Levy Appropriation	\$1,379,594.04	
Teachers' Pensions from Commonwealth	316,005.42	
Total Expenditures (Exhibit B-3)	<u>\$1,695,599.46</u>	
State-Boston Retirement System:		
Tax Levy Appropriation	\$596,680.00	
Teachers' Pensions from Commonwealth	1,376,412.14	
Total Expenditures (Exhibit B-3)	<u>\$1,973,092.14</u>	
Workmen's Compensation Credit:		
Tax Levy Appropriation	\$546.87	
Total Expenditures (Exhibit B-3)	<u>\$546.87</u>	

SCHEDULE B-2
CITY OF BOSTON AND COUNTY OF SUFFOLK
GENERAL REVENUE FUNDS
SUMMARY OF EXPENDITURES
FISCAL YEAR ENDED DECEMBER 31, 1953

Contractual Services	Supplies and Materials	Current Charges and Obligations	Equipment	Structures and Improvements	Land and Non-Structural Improvements to Land	Debt and Interest
\$22,329.90	\$17,850.85	\$22.00	\$935.00			
2,253.93	3,642.12	114.50	377.00			
2,661.31	2,877.22	90.50	212.00			
1,716.22	2,910.37	85.50	616.00			
2,690.96	2,410.68	106.50	242.00			
4,003.97	3,483.98	191.00	596.45			
13,169.30	11,521.92	399.00	982.00			
2,435.63	1,713.21	190.50	426.00			
2,855.54	2,186.52	93.00	391.30			
2,862.98	1,205.26		165.76			
3,959.87	906.30	178.50				
546.00	25.00	7.50				
500.50	37.20	7.50				
			2,000.00			
55,096.50	201.97					
	199.05	475.00				
		140,434.94				
\$804,806.05	\$610,973.14	\$152,853.46	\$50,476.28			

\$7,240,000.00
101,000.00

15,000,000.00
45,000,000.00

1,017,667.50
356,926.33
567,400.44
13,286.25

\$69,296,280.52

\$1,379,594.04
316,005.42

\$1,695,599.46

\$596,680.00
1,376,412.14

\$1,973,092.14

\$546.87

\$546.87

SCHEDULE B-2
CITY OF BOSTON AND COUNTY OF SUFFOLK
GENERAL REVENUE FUNDS
SUMMARY OF EXPENDITURES
FISCAL YEAR ENDED DECEMBER 31, 1953

DEPARTMENT OR ACTIVITY	Total Expenditures	Personal Service
STATE ASSESSMENTS		
Boston Arena Authority	\$130,616.85	
Detention Center	49,327.22	
Auditing Municipal Accounts	34,899.20	
Smoke Inspection	16,834.93	
State Examination of Retirement System	11,827.65	
Total Expenditures (Exhibit B-3)	\$243,505.85	
METROPOLITAN DISTRICT ASSESSMENTS		
Metropolitan Parks	\$1,211,510.42	
Metropolitan Sewers (South)	429,480.86	
Metropolitan Sewers (North)	164,747.94	
Boston Metropolitan District, Expenses	6,481.88	
Charles River Basin	433.42	
Total Expenditures (Exhibit B-3)	\$1,812,654.52	
METROPOLITAN TRANSIT AUTHORITY ASSESSMENTS		
Metropolitan Transit Authority, Deficiency, Chapter 572, Acts of 1949	\$5,071,501.58	
Metropolitan Transit Authority, Reduction of Principal, Chapter 572, Acts of 1949	479,389.57	
Total Expenditures (Exhibit B-3)	\$5,550,891.15	
REFUNDS		
City Activities:		
Guarantee Deposit, Parking Facilities	\$52,000.00	
Mayor's Office, State's Share of Sunday Licenses	35,502.00	
Street Laying-Out Department, Permits	1,020.52	
Tax Possessions	785.00	
Refunded General Revenue, Street Openings Account	190.80	
Ashes and Garbage Tickets	131.07	
Ferry Service, Tolls	112.56	
Electrical Inspection Division, Permits	73.25	
Board of Real Estate Commissioners, Rents	52.10	
Paving Service, Permits	35.50	
Fire Department, Permits	25.00	
Police Department, Licenses	4.00	
Mayor's Office, Licenses	2.00	
Total Expenditures (Exhibit B-3)	\$89,933.80	
County Activities:		
Refunded Bail	\$1,543.00	
Total Expenditures (Exhibit B-3)	\$1,543.00	
Taxes:		
Real and Personal Property	\$5,422,168.50	
Motor Vehicle Excise	36,443.08	
Refunded Tax Titles, General Revenue	1,977.36	
Total Expenditures (Exhibit B-3)	\$5,460,588.94	
MISCELLANEOUS		
Damages by Dogs, etc.	\$32,750.25	
Premiums on Permanent Loans	2,112.48	
Premiums on Temporary Loans	450.00	
Total Expenditures (Exhibit B-3)	\$35,312.73	

SCHEDULE B-2
CITY OF BOSTON AND COUNTY OF SUFFOLK
GENERAL REVENUE FUNDS

SUMMARY OF EXPENDITURES
FISCAL YEAR ENDED DECEMBER 31, 1953

Contractual Services	Supplies and Materials	Current Charges and Obligations	Equipment	Structures and Improvements	Land and Non-Structural Improvements to Land	Debt and Interest
		\$130,616.85				
		49,327.22				
		34,899.20				
		16,834.93				
		11,827.65				
		<u>\$243,505.85</u>				
		\$1,211,510.42				
		429,480.86				
		164,747.94				
		6,481.88				
		433.42				
		<u>\$1,812,654.52</u>				
		\$5,071,501.58				
		479,389.57				
		<u>\$5,550,891.15</u>				
		\$52,000.00				
		35,502.00				
		1,020.52				
		785.00				
		190.80				
		131.07				
		112.56				
		73.25				
		52.10				
		35.50				
		25.00				
		4.00				
		2.00				
		<u>\$89,933.80</u>				
		\$1,543.00				
		<u>\$1,543.00</u>				
		\$5,422,168.50				
		36,443.08				
		1,977.36				
		<u>\$5,460,588.94</u>				
		\$32,750.25				
		2,112.48				
		450.00				
		<u>\$35,312.73</u>				

SCHEDULE B-3
City of Boston and County of Suffolk
GENERAL REVENUE FUNDS
Cash Receipts and Disbursements
Fiscal Year Ended December 31, 1953

Cash Balance, January 1, 1953 (Exhibit A-2, Columns
2-3-4)

Transfer from Water Surplus for Debt Redemption		\$3,468,896.64
Transfers from Special Revenue Funds		346,336.56
Warrants Payable		758,918.17
Unliquidated Reserve — 1953 — Schools		3,139,242.55
		<u>3,964.50</u>

RECEIPTS

Taxes from Ad Valorem Levies:

Levy of 1953	\$103,640,981.25	
Levies of prior years	6,618,796.63	
Tax Titles and Possessions	896,637.98	
	<u></u>	\$111,156,415.86

Departmental Receipts:

City of Boston	\$22,684,865.16	
County of Suffolk	909,077.41	
Schools	2,512,139.70	
	<u></u>	26,106,082.27

Distributions by Commonwealth:

Income Tax	\$5,872,200.11	
Corporation Tax	5,661,734.70	
Pensions to Teachers	1,995,564.93	
Reimbursement in Lieu of Taxes	189,311.98	
Meal Tax	393,700.89	
Court House Maintenance	206,372.02	
	<u></u>	14,318,884.63

Loans:

Anticipation of Revenue	60,000,000.00
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Miscellaneous:

Sinking Funds Commission for Redemption of Debt	\$104,206.58	
Premium on Permanent Loans	16,872.40	
Accrued Interest	20,009.20	
Personal Classification and Payroll Plan, Establishment of	545.38	
Relocation of Buildings, East Boston District	3,984.87	
	<u></u>	145,618.43
		<u>211,727,001.19</u>
Total		\$219,444,359.61

DISBURSEMENTS

Maintenance and Operation of Regular Departmental Activities:

Personal Service	\$81,393,771.79	
Contractual Services	12,167,430.03	
Equipment	1,039,769.07	
Supplies and Materials	8,478,006.36	
Structures and Improvements	244,374.40	
Land and Nonstructural Improvements to Land	11,825.00	
Current Charges and Obligations	471,300.41	
	<u></u>	\$103,806,477.06

SCHEDULE B-3
CITY OF BOSTON AND COUNTY OF SUFFOLK
GENERAL REVENUE FUNDS
CASH RECEIPTS AND DISBURSEMENTS
FISCAL YEAR ENDED DECEMBER 31, 1953

Special Departmental Charges:

General Relief	\$2,856,146.48	
Old Age Assistance	10,019,202.44	
Aid to Dependent Children	3,659,793.82	
Non-contributory Pensions and Annuities	3,787,801.75	
Veterans' Benefits and Burials	1,379,808.56	
Workmen's Compensation	224,084.05	
Pensions to Teachers	437,320.62	
Payments for Support of Military Companies	24,250.84	
Executions of Court, Damage Claims and Re- imbursements	287,410.79	
State-Boston Retirement System Pension Fund	1,973,639.01	
Aid to Permanently and Totally Disabled	2,261,989.02	
		\$26,911,447.38

Debt Requirements:

Redemption of funded debt	\$7,341,000.00	
Redemption of floating debt	60,000,000.00	
Interest	1,955,280.52	
		69,296,280.52

Pension Accumulation Fund 1,695,599.46

State Charges:

State Assessments	\$243,505.85	
Metropolitan District Assessments	1,812,654.52	
		2,056,160.37

Metropolitan Transit Authority Deficits	5,550,891.15	
Refunds	5,552,065.74	
Premiums on Permanent Loans	2,112.48	
Premium on Temporary Loans	450.00	
Damages by Dogs	32,750.25	
Transfer to Special Revenue Funds	106,480.14	
Warrants Payable 1952	3,391,768.81	

Total \$218,402,483.36

Cash Balance, December 31, 1953 (Exhibit A-2, Columns
2-3-4)

\$1,041,876.25

SCHEDULE B-4
City of Boston and County of Suffolk
GENERAL REVENUE FUNDS
Analysis of Property and Poll Tax Accounts
Fiscal Year Ended December 31, 1953

DEBITS

YEAR OF LEVY	Balances From 1952	Commitments	Reinstated Taxes	Reinstated Abatements	Abatements After Payments
1945 and Prior . . .	\$12,110.93		\$798.06	\$429.00	\$12,525.00
1946	43.45*		681.20	2.71	23,520.00
1947	5,399.98		790.50	12.00	31,448.65
1948	442,749.44		1,270.92		113,853.46
1949	428,446.20		5,009.24		543,466.34
1950	533,237.32		51,586.00		1,321,301.06
1951	1,523,818.77		35,210.27	4,138.52	1,572,016.22
1952	8,115,825.66		9,046.07		2,456,349.66
1953		\$111,192,968.58			764,027.67
Totals	\$11,061,544.85	\$111,192,968.58	\$104,392.26	\$4,582.23	\$6,838,508.06

SCHEDULE B-4
CITY OF BOSTON AND COUNTY OF SUFFOLK
GENERAL REVENUE FUNDS
ANALYSIS OF PROPERTY AND POLL TAX ACCOUNTS
FISCAL YEAR ENDED DECEMBER 31, 1953

CREDITS

Adjustments	Receipts	Transfers to Tax Titles	Abatements	Adjustments	Balances to 1954
\$332.71	\$344.69	\$114.48	\$13,196.50		\$12,540.03
210.00	102.86	16.80	24,183.60		67.20
249.45	4,719.33	18.60	32,601.15		561.50
5,924.38	5,654.58	64.08	513,362.56	\$418.50	44,298.48
1,929.32	6,275.77	1,695.22	922,652.43	1,069.05	47,158.63
88.98	27,588.28	75.60	1,413,102.60	252.00	465,194.88
1,964.36	472,510.10	352,927.63	1,671,141.93	3,231.16	637,337.32
7,432.47	4,479,980.59	1,044,791.10	3,336,741.30	7,309.20	1,719,831.67
	102,169,880.74		1,482,997.75		8,304,117.76
\$18,131.67	\$107,167,056.94	\$1,399,703.51	\$9,409,979.82	\$12,279.91	\$11,231,107.47

*Credit balances

SCHEDULE B-5
City of Boston and County of Suffolk
GENERAL REVENUE FUNDS
Analysis of Changes in Surplus Account
Fiscal Year Ended December 31, 1953

Surplus as of December 31, 1952 \$3,786,151.73

Additions:

Excess Receipts over Estimates (Exhibit B-2):

Departmental Revenues — City	\$811,966.71	
Departmental Revenues — County	7,534.41	
Courthouse Maintenance	56,372.02	
Excise Tax on Foreign Ships	456.66	
School Committee	2,221.53	
Meals Tax (Old Age Assistance)	75,626.19	
Taxes — Chapter 59, Section 5A	15,943.58	
Adjustment of Metropolitan Parks Account —1949	63.85	
	<hr/>	\$970,184.95

Unexpended Balances Remaining in Treasury (Exhibit B-3):

City Departments	\$381,958.05	
County Departments	87,857.31	
Debt Requirements	1,860.73	
Unliquidated Reserves	6,162.47	
	<hr/>	477,838.56

Supplementary Assessments:

Real Estate, Personal Property and Poll Taxes	\$19,356.38	
Town of Brookline	1,930.11	
Commonwealth of Massachusetts	15,857.45	
	<hr/>	37,143.94
Tax Titles, General Revenue — Receipts		776,331.98
Tax Possessions — Receipts		120,306.00
Reinstated Taxes (Schedule B-4)		104,392.26
Tax Title Abatements Charged to Overlays (Schedule C-3)		138,383.05
		<hr/>
		2,624,580.74
		<hr/>
		\$6,410,732.47

Decreases:

Deficits in Estimated Receipts (Exhibit B-2):

Corporation Tax	\$103,694.99	
Boston Housing Authority	788,975.71	
Motor Vehicle Excise Taxes	490,909.94	
Estimated Receipts — Authority of Henry F. Long — Special Item	1,044,270.01	
Reimbursement for Loss of Taxes on State-owned Lands	29,250.87	
	<hr/>	\$2,457,101.52
Taxes Transferred to Tax Titles (Schedule B-4)		1,399,703.51
Tax Titles — General Revenue — Refunds		1,977.36
Tax Titles Charged in Advance of Abatements		1,195.34
Tax Possessions — Refunds		785.00
		<hr/>
		3,860,762.73

Surplus as of December 31, 1953 \$2,549,969.74

SCHEDULE B-6
City of Boston and County of Suffolk
GENERAL REVENUE FUNDS
Transfers of Appropriations
Fiscal Year Ended December 31, 1953

Authority		From the Appropriation for	To the Appropriation for	Amount	Total
City Council Orders	Acts of 1909, Chapter 486, Section 3B, as Amended by Chapter 604, Acts of 1941				
	Dec. 31, 1953	Election Department.....	Mayor, Office Expenses.....	\$4,606.71	
	Dec. 31, 1953	Election Department.....	Mayor, Office Expenses.....	18,977.45	
					\$23,584.16
May 19, 1953		Reserve Fund.....	Employee Suggestion Awards.....		1,000.00
	Dec. 31, 1953	Reserve Fund.....	City Council.....		539.60
Dec. 16, 1953		Reserve Fund.....	City Council Proceedings.....	\$2,500.00	
	Dec. 31, 1953	Assessing Department.....	City Council Proceedings.....	200.00	
					2,700.00
June 30, 1953		Municipal Employment Bureau.....	Auditing Department.....	\$680.80	
June 30, 1953		Statistics Department.....	Auditing Department.....	157.44	
	Dec. 23, 1953	Finance Commission.....	Auditing Department.....	4,491.50	
	Dec. 23, 1953	Building Department.....	Auditing Department.....	2,259.28	
	Dec. 31, 1953	Reserve Fund.....	Auditing Department.....	900.42	
					8,489.44
Dec. 16, 1953		Public Works Department— Paving Service.....	Collecting Department.....		10,690.00
	Dec. 31, 1953	Public Works Department— Lighting Service.....	Treasury Department.....	\$1,132.59	
	Dec. 31, 1953	Public Works Department— Paving Service.....	Treasury Department.....	232.96	
	Dec. 31, 1953	Department of Veterans' Services.....	Treasury Department.....	645.04	
					2,010.59
	Dec. 31, 1953	Public Works Department— Sewer Service.....	Supply Department.....		608.45
Dec. 16, 1953		Reserve Fund.....	Law Department.....	\$45,000.00	
Dec. 29, 1953		Workmen's Compensation.....	Law Department.....	15,000.00	
Dec. 29, 1953		Public Works Department— Paving Service.....	Law Department.....	13,000.00	
					73,000.00
Dec. 22, 1953		Finance Commission.....	City Clerk Department.....		1,716.11
Dec. 16, 1953		Reserve Fund.....	City Documents.....		5,000.00
	Dec. 31, 1953	Hospital Department—Sanatorium Division.....	City Planning Board.....		2,375.42
	Dec. 31, 1953	City Planning Board.....	Board of Zoning Adjustment.....		150.00
Aug. 4, 1953		Reserve Fund.....	Public Buildings Department.....	\$10,000.00	
	Dec. 31, 1953	Department of Veterans' Services.....	Public Buildings Department.....	8,278.74	
					18,278.74
	Dec. 31, 1953	Assessing Department.....	Boston Retirement Board.....		419.39
	Dec. 31, 1953	Reserve Fund.....	Conventions and Entertainment of Distinguished Guests.....		10,479.54
	Dec. 29, 1953	Conventions and Entertainment of Distinguished Guests.....	Public Celebrations.....		10,000.00
Nov. 10, 1953		Parking Meter Fees.....	Police Department.....	\$12,842.00	
Dec. 1, 1953		Public Works Department— Sanitary Service.....	Police Department.....	93,000.00	
					105,842.00
Aug. 18, 1953		Reserve Fund.....	Building Department.....	\$25,000.00	
	Dec. 31, 1953	Assessing Department.....	Building Department.....	2,266.67	
					27,266.67
Dec. 1, 1953		Reserve Fund.....	Weights and Measures Department.....		6,825.00
	Dec. 31, 1953	Public Works Department— Sewer Service.....	Public Works Department— Lighting Service.....	\$15,000.00	
	Dec. 31, 1953	Public Works Department— Paving Service.....	Public Works Department— Lighting Service.....	9,000.00	
					24,000.00
	Aug. 17, 1953	Public Works Department— Reconstruction of Streets.....	Public Works Department— Paving Service.....	\$4,500.00	
	Dec. 31, 1953	Public Works Department— Sewer Service.....	Public Works Department— Paving Service.....	6,250.00	
					10,750.00
	Nov. 9, 1953	Public Works Department— Reconstruction of Streets.....	Public Works Department—Side- walks Construction and Recon- struction of.....		2,000.00
	Dec. 31, 1953	Public Works Department— Sewer Service.....	Public Works Department— Snow Removal.....		2,500.00

SCHEDULE B-6
CITY OF BOSTON AND COUNTY OF SUFFOLK
GENERAL REVENUE FUNDS
TRANSFERS OF APPROPRIATIONS
FISCAL YEAR ENDED DECEMBER 31, 1953

Authority		From the Appropriation for	To the Appropriation for	Amount	Total
City Council Orders	Acts of 1909, Chapter 486, Section 3B, as Amended by Chapter 604, Acts of 1941				
	Dec. 31, 1953	Department of Veterans' Services...	Street Laying-Out Department....	\$457.84	
	Dec. 31, 1953	Public Works Department— Sewer Service.....	Street Laying-Out Department....	434.36	
April 14, 1953		City Council.....	Boston Traffic Commission.....	\$7,000.00	\$892.20
May 19, 1953		Parking Meter Fees.....	Boston Traffic Commission.....	4,000.00	
	Dec. 31, 1953	Public Works Department— Paving Service.....	Public Works Department— Sanitary Service.....		11,000.00
	Dec. 31, 1953	Hospital Department—Sanatorium Division.....	Health Department.....	\$1,530.87	
	Dec. 31, 1953	Hospital Department—Sanatorium Division.....	Health Department.....	16,000.00	
	Dec. 31, 1953	Public Welfare Department— Temporary Home.....	Public Welfare Department— Central Office.....		17,530.87
April 14, 1953		City Council.....	Park Department.....	\$9,300.00	300.00
	Dec. 31, 1953	Park Department— Cemetery Division.....	Park Department.....	340.42	
	Dec. 31, 1953	Park Department— Cemetery Division.....	Park Department.....	1,711.00	
	Dec. 31, 1953	Park Department— Cemetery Division.....	Park Department.....	1,800.00	
	Dec. 31, 1953	Park Department— Cemetery Division.....	Park Department.....	2,275.00	
	Dec. 31, 1953	Park Department—Rehabilitation of the Franklin Park Zoo.....	Park Department.....	2,550.00	
	Dec. 31, 1953	Reserve Fund.....	City Record, Publication of.....		17,976.42
	Dec. 31, 1953	Section 4b, Chapter 434, Acts of 1953, 156A.....	Boston Rent Board.....		7,500.00
	Dec. 31, 1953	Reserve Fund.....	Executions of Court, Damage Claims and Reimbursements....		57,541.66
	Nov. 20, 1953	Park Department—Mount Hope Cemetery, Development of.....	Park Department— Cemetery Division.....	\$1,300.00	
	Dec. 15, 1953	Park Department—Mount Hope Cemetery, Development of.....	Park Department— Cemetery Division.....	1,700.00	
	Dec. 15, 1953	Park Department—Fairview and Evergreen Cemeteries, Develop- ment of.....	Park Department— Cemetery Division.....	800.00	
	May 11, 1953	Park Department—Fairview and Evergreen Cemeteries, Develop- ment of.....	Park Department—Fairview Cem- etery, Extension of.....		3,800.00
	Aug. 27, 1953	Park Department—Mount Hope Cemetery, Development of.....	Park Department—Fairview and Evergreen Cemeteries, Develop- ment of.....		174.90
	Dec. 31, 1953	Department of Veterans' Services...	Pensions and Annuities.....		9,500.00
	Dec. 31, 1953	Department of Veterans' Services...	Workmen's Compensation.....		87,745.11
					3,201.99
			Total—City Budget.....		\$610,310.05
		School Committee:	School Committee:		
Jan. 6, 1954*		Instruction.....	Auxiliary Services.....		\$15,000.00
Dec. 31, 1953*		Instruction.....	Fixed Charges.....	\$29,200.00	
Jan. 6, 1954*		Instruction.....	Fixed Charges.....	10,000.00	
Jan. 6, 1954*		Instruction.....	Fixed Charges.....	3,000.00	
					42,200.00
May 15, 1953*		Department of School Buildings: Land and Buildings for Schools..	Construction of School Buildings, Acquisition of Land, and Original Equipment and Furnishings Thereof.....		157,351.60
May 27, 1953*		Rent of Hired Accommodations..	Construction of School Buildings, Acquisition of Land, and Original Equipment and Furnishings Thereof.....		148.40
			Totals—School Committee....		\$214,700.00

* School Committee Orders

SCHEDULE B-6
CITY OF BOSTON AND COUNTY OF SUFFOLK
GENERAL REVENUE FUNDS
TRANSFERS OF APPROPRIATIONS
FISCAL YEAR ENDED DECEMBER 31, 1953

Authority		From the Appropriation for	To the Appropriation for	Amount	Total
City Council Orders	Acts of 1909, Chapter 486, Section 3B, as Amended by Chapter 604, Acts of 1941				
	Dec. 31, 1953	Superior Court, Civil Session, Clerk's Office	Miscellaneous Expenses—Treasury Department		\$21.65
Dec. 1, 1953	Court House Custodian	Registry of Deeds	\$5,000.00	
Dec. 1, 1953	Jail Improvements	Registry of Deeds	744.56	
	Dec. 31, 1953	Superior Court, Criminal Session ..	Registry of Deeds	137.65	5,882.21
Dec. 29, 1953	Public Buildings Department	County Buildings	\$12,397.28	
	Dec. 31, 1953	Penal Institutions Department—House of Correction	County Buildings	1,555.15	
	Dec. 31, 1953	Superior Court, Criminal Session ..	County Buildings	588.32	14,540.75
Dec. 16, 1953	Jail Improvements	Jail		1,250.00
	July 8, 1953	Jail	Jail Improvements		5,000.00
Dec. 16, 1953	Penal Institutions Department—House of Correction	Penal Institutions Department—Central Office		3,310.00
	Dec. 31, 1953	Penal Institutions Department—House of Correction	Middlesex County Training School		17,485.00
Dec. 16, 1953	Penal Institutions Department—House of Correction	Boston Juvenile Court	\$1,249.54	
	Dec. 31, 1953	Superior Court, Criminal Session ..	Boston Juvenile Court	971.06	2,220.60
Dec. 1, 1953	Court House Custodian	Probate Court		5,000.00
Dec. 16, 1953	Penal Institutions Department—House of Correction	Municipal Court, Charlestown District	\$1,900.00	
Dec. 16, 1953	Penal Institutions Department—House of Correction	Municipal Court, Charlestown District	950.00	2,850.00
	Dec. 31, 1953	Superior Court, Criminal Session ..	East Boston District Court		127.45
Dec. 1, 1953	Jail Improvements	Municipal Court, Dorchester District	\$1,161.62	
Dec. 22, 1953	Penal Institutions Department—House of Correction	Municipal Court, Dorchester District	150.00	
	Dec. 31, 1953	Penal Institutions Department—House of Correction	Municipal Court, Dorchester District	2,445.00	3,756.62
May 19, 1953	Reserve Fund	Municipal Court, Roxbury District	\$4,962.50	
Dec. 1, 1953	Jail Improvements	Municipal Court, Roxbury District	3,473.00	
	Dec. 31, 1953	Superior Court, Civil Session, Clerk's Office	Municipal Court, Roxbury District	2,310.00	10,745.50
Dec. 1, 1953	Jail Improvements	Municipal Court, West Roxbury District	\$3,058.80	
Dec. 16, 1953	Penal Institutions Department, House of Correction	Municipal Court, West Roxbury District	200.00	3,258.80
Dec. 1, 1953	Jail Improvements	Municipal Court, Brighton District	\$1,190.00	
	Dec. 30, 1953	Penal Institutions Department—House of Correction	Municipal Court, Brighton District	183.36	1,373.36
	Dec. 30, 1953	Penal Institutions Department—House of Correction	District Court of Chelsea	\$581.33	
	Dec. 31, 1953	Supreme Judicial Court	District Court of Chelsea	176.42	757.75
	Dec. 31, 1953	Penal Institutions Department—House of Correction	Pensions and Annuities		21,000.00
			Total—County Budget		\$98,579.69
June 11, 1953	Dec. 31, 1953	Premium on Permanent Loans	City Loans, Redemption of	\$14,759.92	
	Mar. 20, 1953*	Water Service, Surplus Receipts ..	City Loans, Redemption of	346,336.56	
	Parking Meter Fees	City Loans, Redemption of	250,000.00	\$611,096.48
June 11, 1953	Parking Meter Fees	City Debt Requirements—Interest ..	\$85,350.00	
	Dec. 31, 1953	Accrued Interest on Permanent Loans	City Debt Requirements—Interest ..	20,009.20	105,359.20
			Total—Debt Requirements		\$716,455.68

* Chapter 324, Acts of 1914, Section 1

SCHEDULE B-6
CITY OF BOSTON AND COUNTY OF SUFFOLK
GENERAL REVENUE FUNDS
TRANSFERS OF APPROPRIATIONS
FISCAL YEAR ENDED DECEMBER 31, 1953

Authority		From the Appropriation for	To the Appropriation for	Amount	Total
City Council Orders	Acts of 1909, Chapter 486, Section 3B, as Amended, by Chapter 604 Acts of 1941				
	Dec. 31, 1953	School Committee Receipts..... Exhibit C-2: Public Welfare Department— Refund Account..... Unliquidated Reserve — City — 1949..... Unliquidated Reserve—County— 1949.....	Damages by Dogs, etc..... Exhibit B-1: Public Welfare Department— Refund Account..... Unliquidated Reserve — City — 1949..... Unliquidated Reserve—County —1949..... Total—Miscellaneous....		\$32,750.25 216,169.08 6,057.51 104.96 <u>\$255,081.80</u>

SECTION C
SPECIAL REVENUE FUNDS

EXHIBIT C-1
City of Boston and County of Suffolk
SPECIAL REVENUE FUNDS
Balance Sheet
December 31, 1953

ASSETS

Cash in Treasury		\$5,680,541.21
Accounts Receivable:		
Departmental Commitments:		
Printing Department	\$8,529.09	
House of Correction, Industries	24,920.90	
		33,449.99
Water Rates and Services	\$1,175,106.09	
Water Added to Taxes — 1952 and Prior	136,226.94	
Water Added to Taxes — 1953	109,977.58	
		1,421,310.61
Tax Titles — Water		136,254.67
Total — Assets		<u>\$7,271,556.48</u>

EXHIBIT C-1
CITY OF BOSTON AND COUNTY OF SUFFOLK
SPECIAL REVENUE FUNDS
BALANCE SHEET
DECEMBER 31, 1953

LIABILITIES AND RESERVES

Appropriation Balances:

Rapid Transit Interest and Sinking Funds	\$36,330.76
Federal Grants:	
Public Welfare Department	932,952.20
Hospital Department	3,987.31
Water Service	141,057.81
House of Correction — Industries	18,135.78
Sumner Traffic Tunnel	16,591.87
Parking Facilities Fund	133,646.57
Parking Meter Fees	335,961.21
Parking Facilities, Local Communities	225,667.19
Traffic Tunnel Retirement Loan, Interest	2,680.00

\$1,847,010.70

Debt Due and Unpaid 46,000.00

Sumner Traffic Tunnel — Excess Receipts 901,235.50

Water Service — Excess Receipts 533,649.12

Reserved Accounts:

Street Openings Account	\$55,194.40
Payroll Tailings	76,032.32
Interest Tailings	3,686.25
Unclaimed Money	4,528.88
Sales of City Property — General	115,719.63
Sales of City Property — Schools	118,459.62
Sales of City Property — Water	17,200.00
Union Dues Deductions	8,071.50
Duplicates and Overpayments	198,984.06
Credit Union Deductions	59,186.00
Collecting Department, Suspense Account	1,346.20
Park Department, Suspense Account	5,053.71
Unliquidated Reserves — 1953 and Prior	450,969.54
Payroll Deductions for Purchase of Bonds	130,818.78
Water Division, Deposit Account	30,215.00
Withholding Tax Deductions	974,381.95
Special Guarantee Deposit Account	1,600.00
Blue Cross Deductions	56,699.10
Off-Street Parking Facilities, Rental Performance Account	44,035.36
Tellers' Adjustment Account	463.59

2,352,645.89

Revenues Available When Collected:

Departmental Commitments	\$33,449.99
Water	1,421,310.61
Tax Title	136,254.67

1,591,015.27

Total — Liabilities and Reserves \$7,271,556.48

EXHIBIT C-2
City of Boston and County of Suffolk
SPECIAL REVENUE FUNDS
Summary of Credits, Expenditures and Balances
Fiscal Year Ended December 31, 1953

DEPARTMENT OR ACTIVITY	Balances From 1952	Credits
		Revenue Received During 1953
INCOME DEPARTMENTS		
Printing Department	\$5,229.35	\$704,978.47
Maintenance and Operation	\$799,988.67	
Pensions and Annuities	16,500.54	
Refunds	2.75	
Sumner Traffic Tunnel	220,880.04	2,172,410.00
Maintenance and Operation	\$570,740.43	
Interest	265,816.25	
Refunded Tolls	440.60	
Excess Receipts to Board of Sinking Fund Com- missioners	196,200.59	
Pensions and Annuities	20,586.66	
Water Service	470,293.11	4,991,108.54
Collecting Department	\$187,667.06	
Public Works Department	2,458,359.86	
Serial Loans	36,000.00	
Interest	2,360.00	
Metropolitan District Assessments	1,672,698.32	
Refunded Water Rates	319.50	
Pensions and Annuities	82,953.42	
Sales of City Property — Water	17,200.00	
Penal Institutions Department:		
House of Correction — Industries	9,566.85	71,543.55
Totals — Income Departments	\$723,169.35	\$7,940,040.56
DEBT REQUIREMENTS		
Rapid Transit Interest and Sinking Fund	\$32,958.28	\$1,982,563.76
Traffic Tunnel Retirement Loan:		
Serial Loans		
Interest	2,277.50	112,271.86
Traffic Tunnel Bonds, Acts of 1929, Redemption of		4,200,000.00
Totals — Debt Requirements	\$35,235.78	\$6,294,835.62
FEDERAL GRANTS		
Public Welfare Department:		
Aid to Dependent Children	\$175.36	\$2,867,428.87
Aid to Dependent Children, Administration Expenses	903.88	229,000.00
Disability Assistance	7,900.00	974,762.62
Disability Assistance, Administration Expenses		94,000.00
Old Age Assistance	387.26	7,391,616.50
Old Age Assistance, Administration Expenses	17,982.19	610,000.00
Hospital Department:		
Cadet Nursing Program	2,776.52	
Veterans' Training	867.74	872.00
Totals — Federal Grants	\$30,992.95	\$12,167,679.99

EXHIBIT C-2
CITY OF BOSTON AND COUNTY OF SUFFOLK
SPECIAL REVENUE FUNDS
SUMMARY OF CREDITS, EXPENDITURES AND BALANCES
FISCAL YEAR ENDED DECEMBER 31, 1953

Transfers (Schedule C-5)		Total Amounts Available	Expenditures (Schedule C-2)	Balances	
To	From			Unexpended	Unencumbered
\$106,284.14		\$816,491.96	\$816,491.96		
	\$421,678.14	1,971,611.90	1,053,784.53	\$16,591.87	\$901,235.50
	346,336.56	5,115,065.09	4,440,358.16	141,057.81	533,649.12
		17,200.00		17,200.00	
		81,110.40	62,974.62	18,135.78	
\$106,284.14	\$768,014.70	\$8,001,479.35	\$6,373,609.27	\$192,985.46	\$1,434,884.62
		\$2,015,522.04	\$1,979,191.28	\$36,330.76	
\$255,000.00		255,000.00	255,000.00		
166,678.14		281,227.50	278,547.50	2,680.00	
		4,200,000.00	4,200,000.00		
\$421,678.14		\$6,751,749.54	\$6,712,738.78	\$39,010.76	
		\$2,867,604.23	\$2,674,000.00	\$193,604.23	
		229,903.88	216,710.89	13,192.99	
		982,662.62	560,000.00	422,662.62	
		94,000.00	85,035.29	8,964.71	
		7,392,003.76	7,100,960.71	291,043.05	
		627,982.19	624,497.59	3,484.60	
		2,776.52		2,776.52	
		1,739.74	528.95	1,210.79	
		\$12,198,672.94	\$11,261,733.43	\$936,939.51	

EXHIBIT C-2
CITY OF BOSTON AND COUNTY OF SUFFOLK
SPECIAL REVENUE FUNDS
SUMMARY OF CREDITS, EXPENDITURES AND BALANCES
FISCAL YEAR ENDED DECEMBER 31, 1953

DEPARTMENT OR ACTIVITY	Balances From 1952	Credits
		Revenue Received During 1953
UNCLASSIFIED		
Betterments		\$148,007.75
Blue Cross Deductions	\$42,457.95	757,777.45
Collecting Department, Suspense Account	1,287.85	68.85
Credit Union Deductions	71,966.00	1,662,554.00
Debt Drawn for and Unpaid	49,000.00	
Duplicates and Overpayments	187,484.84	78,464.40
Institutions Department, Suspense Account		2,346.41
Interest Tailings	3,686.25	
Off-Street Parking Facilities, Rental Performance Account	42,750.00	158,702.00
Park Department, Suspense Account	5,053.71	
Parking Facilities Fund	53,632.20	80,164.37
Parking Facilities, Local Communities	133,048.50	75.00
Parking Meter Fees	591,906.71	609,600.50
Payroll Deductions for Purchase of Bonds	138,786.28	798,867.49
Payroll Tailings	69,621.33	7,047.46
Public Welfare Department, Refund Account		216,169.08
Sales of City Property — General	225,519.63	65,200.00
Sales of City Property — Schools	100,758.42	18,264.90
Special Guarantee Deposit Account	1,600.00	
Street Openings Account	39,812.69	42,342.00
Tellers' Adjustment Account	529.70	978.11
Unclaimed Money	3,814.56	714.32
Union Dues Deductions	7,345.95	42,645.00
Unliquidated Reserve — City — 1949	6,380.45	
Unliquidated Reserve — City — 1950	12,179.09	
Unliquidated Reserve — City — 1951	65,267.91	
Unliquidated Reserve — City — 1952	679,370.52	
Unliquidated Reserve — City — 1953		354,521.99
Unliquidated Reserve — County — 1949	104.96	
Unliquidated Reserve — County — 1950	1,484.03	
Unliquidated Reserve — County — 1951	338.48	
Unliquidated Reserve — County — 1952	7,855.25	
Unliquidated Reserve — County — 1953	7,014.60	
Warrants Payable	3,556,032.02	3,146,242.55
Water Division, Deposit Account	49,365.00	91,254.00
Withholding Tax Deductions	1,244,334.38	10,451,466.03
Totals — Unclassified	\$7,399,789.26	\$18,733,473.66

EXHIBIT C-2
CITY OF BOSTON AND COUNTY OF SUFFOLK
SPECIAL REVENUE FUNDS
SUMMARY OF CREDITS, EXPENDITURES AND BALANCES
FISCAL YEAR ENDED DECEMBER 31, 1953

Transfers (Schedule C-5)		Total Amounts Available	Expenditures (Schedule C-2)	Balances	
To	From			Unexpended	Unencumbered
		\$148,007.75	\$148,007.75		
		800,235.40	743,536.30	\$56,699.10	
		1,356.70	10.50	1,346.20	
		1,734,520.00	1,675,334.00	59,186.00	
\$32,000.00		81,000.00	42,000.00	39,000.00	
		265,949.24	66,965.18	198,984.06	
		2,346.41	2,346.41		
		3,686.25		3,686.25	
		201,452.00	157,416.64	44,035.36	
		5,053.71		5,053.71	
		133,796.57	150.00	133,646.57	
113,550.00		246,673.50	21,006.31	225,667.19	
196.00	\$465,742.00	735,961.21		735,961.21	
		937,653.77	806,834.99	130,818.78	
		76,668.79	636.47	76,032.32	
	216,169.08				
	175,000.00	115,719.63		115,719.63	
		119,023.32	563.70	118,459.62	
		1,600.00		1,600.00	
		82,154.69	26,960.29	55,194.40	
		1,507.81	1,044.22	463.59	
		4,528.88		4,528.88	
		49,990.95	41,919.45	8,071.50	
	6,057.51	322.94	322.94		
		12,179.09	278.12	11,900.97	
	695.20	64,572.71	4,551.98	60,020.73	
		679,370.52	663,868.46	15,502.06	
		354,521.99		354,521.99	
	104.96				
		1,484.03	98.00	1,386.03	
695.20		1,033.68	695.20	338.48	
		7,855.25	7,570.57	284.68	
		7,014.60		7,014.60	
		6,702,274.57	3,556,032.02	3,146,242.55	
		140,619.00	110,404.00	30,215.00	
		11,695,800.41	10,721,418.46	974,381.95	
\$146,441.20	\$863,768.75	\$25,415,935.37	\$18,799,971.96	\$6,615,963.41	

SCHEDULE C-1
City of Boston and County of Suffolk

SPECIAL REVENUE FUNDS
Cash Receipts and Expenditures
Fiscal Year Ended December 31, 1953

Balance, January 1, 1953		\$4,790,027.15
Receipts:		
Revenues Reserved for Special Objects:		
Betterments	\$139,032.75	
Duplicates and Overpayments	78,464.40	
Payroll Tailings	7,047.46	
Payroll Deductions for Purchase of Savings Bonds	798,867.49	
Withholding Tax Deductions	10,451,466.03	
Blue Cross Deductions	757,777.45	
Parking Meter Fees	609,600.50	
Unliquidated Reserve 1953 — City	354,521.99	
Unliquidated Reserve 1953 — County	7,014.60	
Street Openings Account	42,342.00	
Credit Unions Deductions	1,662,554.00	
Sales of City Property — General	65,200.00	
Sales of City Property — Schools	18,264.90	
Traffic Tunnel Bonds, Acts of 1929, Redemption of	4,200,000.00	
Tellers' Adjustment Account	978.11	
Collecting Department, Suspense Account	68.85	
Water Service — Deposit Account	91,254.00	
Union Dues Deductions	42,645.00	
Parking Facilities Fund	80,164.37	
Unclaimed Money — County	714.32	
Off-Street Parking Facilities, Rental Performance Account	158,702.00	
Traffic Tunnel, Sales, Rents, Etc.	8,975.00	
Parking Facilities, Local Communities	75.00	
Institutions Department, Central Office, Suspense Account	2,346.41	
		\$19,578,076.63
Federal Grants		12,167,679.99
Traffic Tunnel Retirement Loan — Interest		112,271.86
Metropolitan Transit District Debt Requirements		1,982,563.76
Revenue Departments:		
Water Rates, etc.	\$4,991,108.54	
Printing Department	704,978.47	
Summer Tunnel, Tolls, etc.	2,172,410.00	
House of Correction, Industries	71,543.55	
		7,940,040.56
Transfers:		
From General Revenue (Maintenance) to Printing Department	\$106,284.14	
From General Revenue (Maintenance) to Parking Meter Fees	196.00	
		106,480.14
Adjustments:		
Debt Drawn for but Unpaid		39,000.00
		41,926,112.94
Total Balance, Receipts, and Adjustments		\$46,716,140.09
Payments:		
From Revenues Reserved for Special Objects:		
Betterments	\$148,007.75	
Debt Drawn for but Unpaid	42,000.00	
Duplicates and Overpayments	66,965.18	
Payroll Tailings	636.47	
Tellers' Adjustment Account	1,044.22	

SCHEDULE C-1
CITY OF BOSTON AND COUNTY OF SUFFOLK
SPECIAL REVENUE FUNDS
CASH RECEIPTS AND EXPENDITURES
FISCAL YEAR ENDED DECEMBER 31, 1953

Street Openings Account	\$26,960.29	
Collecting Department, Suspense Account	10.50	
Union Dues	41,919.45	
Water Service — Deposit Account	110,404.00	
Payroll Deductions for Purchase of Savings Bonds	806,834.99	
Withholding Tax Deductions	10,721,418.46	
Blue Cross Deductions	743,536.30	
Credit Unions Deductions	1,675,334.00	
Unliquidated Reserve 1949 — City	322.94	
Unliquidated Reserve 1950 — City	278.12	
Unliquidated Reserve 1951 — City	4,551.98	
Unliquidated Reserve 1952 — City	663,868.46	
Unliquidated Reserve 1950 — County	98.00	
Unliquidated Reserve 1951 — County	695.20	
Unliquidated Reserve 1952 — County	7,570.57	
Off-Street Parking Facilities, Rental Performance Account	157,416.64	
Parking Facilities Fund	150.00	
Parking Facilities, Local Communities	21,006.31	
Institutions Department, Central Office, Suspense Account	2,346.41	
		<u>\$15,243,376.24</u>

Revenue Departments:

	Maintenance	Debt and Interest	
Printing Department	\$816,491.96	—	
Sumner Tunnel	591,767.69	\$265,816.25	
Water Service	2,729,299.84	38,360.00	
House of Correction, Industries	62,974.62	—	
	<u>\$4,200,534.11</u>	<u>\$304,176.25</u>	
Metropolitan Water Assessment	1,672,698.32	—	
			<u>6,177,408.68</u>
Rapid Transit, Interest and Sinking Funds			1,979,191.28
Federal Grants			11,261,733.43
Traffic Tunnel Surplus Receipts paid to Sinking Funds Commission			196,200.59
Warrants Payable			163,886.43
Traffic Tunnel Bonds, Acts of 1929, Redemption of			4,200,000.00
Traffic Tunnel Retirement Loan — Serial Loans and Interest			533,547.50
			<u>\$39,755,344.15</u>

Transfers:

From Water Surplus to Debt and Interest (General Revenue)	\$346,336.56	
From Unliquidated Reserve 1949 to General Revenue (Maintenance)	6,162.47	
From Parking Meter Fees to General Revenue (Maintenance)	416,842.00	
From Parking Meter Fees to General Revenue (Debt and Interest)	335,350.00	
From Sales of City Property, General, to Automatic Traffic Control Signals In Various Sections of the City (Capital Improvements)	175,000.00	
From Sales of City Property, School, to General Revenue, Schools (Maintenance)	563.70	
		<u>1,280,254.73</u>
Total Payments and Transfers		<u>\$41,035,598.88</u>
Balance, December 31, 1953		<u>\$5,680,541.21</u>

SCHEDULE C-2
City of Boston and County of Suffolk
SPECIAL REVENUE FUNDS
Summary of Expenditures
Fiscal Year Ended December 31, 1953

DEPARTMENT OR ACTIVITY	Total Expenditures	Personal Service
DEPARTMENTAL MAINTENANCE		
Collecting Department, Water Division	\$187,667.06	\$162,006.59
Printing Department	799,988.67	529,690.51
Sumner Traffic Tunnel	570,740.43	425,357.97
Water Service	2,458,359.86	1,589,922.50
Total Departmental Maintenance (Exhibit C-2)	<u>\$4,016,756.02</u>	<u>\$2,706,977.57</u>
FEDERAL GRANTS		
Aid Disbursements:		
Dependent Children	\$2,674,000.00	
Disability Assistance	560,000.00	
Old Age Assistance	7,100,960.71	
Administration Expenses:		
Dependent Children	216,710.89	
Disability Assistance	85,035.29	
Old Age Assistance	624,497.59	
Veterans' Training	528.95	
Total Federal Grants (Exhibit C-2)	<u>\$11,261,733.43</u>	
DEBT REQUIREMENTS		
Redemption of Funded Debt:		
Traffic Tunnel Loan, Act of 1929	\$4,200,000.00	
Traffic Tunnel Retirement Loan	255,000.00	
Water Service, Serial Loans	36,000.00	
Interest:		
Rapid Transit	1,979,191.28	
Sumner Traffic Tunnel	265,816.25	
Traffic Tunnel Retirement Loan	278,547.50	
Water Service Serial Loans	2,360.00	
Payment to Sinking Funds Commission:		
Sumner Traffic Tunnel, Excess Receipts	196,200.59	
Total Debt Requirements (Exhibit C-2)	<u>\$7,213,115.62</u>	
METROPOLITAN WATER ASSESSMENT		
Metropolitan Water Assessment	\$1,672,698.32	
Total Metropolitan Water Assessment (Exhibit C-2)	<u>\$1,672,698.32</u>	
PENSIONS AND ANNUITIES		
Collecting Department, Water Division	\$6,783.96	
Printing Department	16,500.54	
Sumner Traffic Tunnel	20,586.66	
Water Service	76,169.46	
Total Pensions and Annuities (Exhibit C-2)	<u>\$120,040.62</u>	

SCHEDULE C-2
CITY OF BOSTON AND COUNTY OF SUFFOLK
SPECIAL REVENUE FUNDS
SUMMARY OF EXPENDITURES
FISCAL YEAR ENDED DECEMBER 31, 1953

Contractual Services	Supplies and Materials	Current Charges and Obligations	Equipment	Land and Non- Structural Im- provements to Land	Debt and Interest
\$6,716.81	\$16,598.91	\$2,134.75	\$210.00		
151,733.29	117,833.53	117.35	613.99		
103,012.89	14,840.32	903.53	26,625.72		
475,913.02	298,044.14	13,647.82	78,957.38	\$1,875.00	
<u>\$737,376.01</u>	<u>\$447,316.90</u>	<u>\$16,803.45</u>	<u>\$106,407.09</u>	<u>\$1,875.00</u>	

\$2,674,000.00
560,000.00
7,100,960.71

216,710.89
85,035.29
624,497.59
528.95

\$11,261,733.43

\$4,200,000.00
255,000.00
36,000.00

1,979,191.28
265,816.25
278,547.50
2,360.00

196,200.59

\$7,213,115.62

\$1,672,698.32

\$1,672,698.32

\$6,783.96
16,500.54
20,586.66
76,169.46

\$120,040.62

SCHEDULE C-2
CITY OF BOSTON AND COUNTY OF SUFFOLK
SPECIAL REVENUE FUNDS
SUMMARY OF EXPENDITURES
FISCAL YEAR ENDED DECEMBER 31, 1953

DEPARTMENT OR ACTIVITY	Total Expenditures	Personal Service
REFUNDS		
Printing Department	\$2.75	
Summer Traffic Tunnel, Tolls	440.60	
Water Rates	319.50	
Total Refunds (Exhibit C-2)	<u>\$762.85</u>	
PENAL INDUSTRIES		
General	\$62,974.62	
Total Industries (Exhibit C-2)	<u>\$62,974.62</u>	
UNCLASSIFIED		
Betterments	\$148,007.75	
Collecting Department, Suspense Account	10.50	
Debt Drawn for and Unpaid	42,000.00	
Duplicates and Overpayments	66,965.18	
Institutions Department, Central Office, Suspense Account	2,346.41	
Off-Street Parking Facilities, Rental Performance Account	157,416.64	
Parking Facilities, Local Communities	21,006.31	
Parking Facilities Fund	150.00	
Payroll Deductions:		
Blue Cross	743,536.30	
Credit Union	1,675,334.00	
Purchase of Federal Savings Bonds	806,834.99	
Union Dues	41,919.45	
Withholding Tax	10,721,418.46	
Payroll Tailings	636.47	
Sales of City Property, Schools	563.70	
Street Openings Account	26,960.29	
Tellers' Adjustment Account	1,044.22	
Unliquidated Reserve, 1949	322.94	
Unliquidated Reserve, 1950	376.12	
Unliquidated Reserve, 1951	5,247.18	
Unliquidated Reserve, 1952	671,439.03	
Warrants Payable	3,556,032.02	
Water Service, Deposit Account	110,404.00	
Total Unclassified (Exhibit C-2)	<u>\$18,799,971.96</u>	

SCHEDULE C-2
CITY OF BOSTON AND COUNTY OF SUFFOLK
SPECIAL REVENUE FUNDS
SUMMARY OF EXPENDITURES
FISCAL YEAR ENDED DECEMBER 31, 1953

Contractual Services	Supplies and Materials	Current Charges and Obligations	Equipment	Land and Non- Structural Im- provements to Land	Debt and Interest
		\$2.75			
		440.60			
		319.50			
		<u>\$762.85</u>			
		\$62,974.62			
		<u>\$62,974.62</u>			
		\$148,007.75			
		10.50			
		42,000.00			
		66,965.18			
		2,346.41			
		157,416.64			
		21,006.31			
		150.00			
		743,536.30			
		1,675,334.00			
		806,834.99			
		41,919.45			
		10,721,418.46			
		636.47			
		563.70			
		26,960.29			
		1,044.22			
		322.94			
		376.12			
		5,247.18			
		671,439.03			
		3,556,032.02			
		110,404.00			
		<u>\$18,799,971.96</u>			

SCHEDULE C-3

City of Boston and County of Suffolk

SPECIAL REVENUE FUNDS

Analysis of Tax Title Account

Fiscal Year Ended December 31, 1953

Balance, December 31, 1952	\$2,571,005.59
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Additions:

Transfers from:

Tax Accounts (Schedule B-4)	\$1,399,703.51
Building Department	18,363.14
Sidewalk Assessments	20.91

\$1,418,087.56

Commitments (Costs and Interest)	60,868.97
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Abatements after Payments	3,188.40
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Reinstatements from Tax Possessions	4,297.58
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1,486,442.51

\$4,057,448.10

Decreases:

Receipts (Schedule B-5)	\$776,331.98
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Abatements charged to Overlay Accounts (Schedule B-5)	138,383.05
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Transfers to Tax Possessions (Schedule C-4)	77,636.69
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Canceled Costs and Interest	29,711.27
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Reinstatements to:

Tax Accounts (Schedule B-4)	104,392.26
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1,126,455.25

Balance, December 31, 1953	\$2,930,992.85
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SCHEDULE C-4

City of Boston and County of Suffolk

SPECIAL REVENUE FUNDS

Analysis of Tax Possessions Account

Fiscal Year Ended December 31, 1953

Balance, December 31, 1952				\$1,977,942.38
Additions:				
Transfers from:				
Tax Titles, General Revenue (Schedule C-3)	\$77,636.69			
Tax Titles, Sinking Funds	3,253.49			
Tax Titles, Water	4,654.23			
			\$85,544.41	
Commitments (Land Court Fees, etc.)			4,514.19	
Reinstatements			836.00	
Profit on Sales			24,354.13	
				115 248.73
				<u>\$2,093,191.11</u>
Decreases:				
Receipts (Schedule B-5)			\$120,306.00	
Reinstatements to:				
Tax Titles, General Revenue (Schedule C-3)	\$4,297.58			
Tax Titles, Water	279.16			
			4,576.74	
Canceled Land Court Fees, etc.			215.29	
Loss on Sales			46,594.69	
				171,692.72
Balance, December 31, 1953				<u><u>\$1,921,498.39</u></u>

SCHEDULE C-5
City of Boston and County of Suffolk
SPECIAL REVENUE FUNDS
Transfers of Appropriations
Fiscal Year Ended December 31, 1953

Authority		From the Appropriation for	To the Appropriation for	Amount	Total
City Council Orders	Acts of 1909, Chapter 486, Section 3B, as Amended by Chapter 604, Acts of 1941				
Dec. 31, 1953	Department of Veterans' Services.	Printing Department — Receipts.....	\$60,000.00	
Dec. 31, 1953	Institutions Department — Long Island Hospital	Printing Department — Receipts.....	46,284.14	\$106,284.14
			Totals — Income Departments.....		<u>\$106,284.14</u>
	April 30, 1953*	Summer Traffic Tunnel Receipts..	Traffic Tunnel Retirement Loan:		
			Interest.....	\$166,678.14	
	April 30, 1953*	Summer Traffic Tunnel Receipts..	Serial Loans.....	255,000.00	\$421,678.14
			Totals — Debt Requirements ..		<u>\$421,678.14</u>
	Dec. 31, 1953	Warrants Payable — 1953.....	Debt Drawn for and Unpaid.....		\$39,000.00
June 11, 1953	Parking Meter Fees.....	Board of Real Estate Commissioners:		
			Parking Facilities, Local Commu-		
			nities	\$80,250.00	
June 11, 1953	Parking Meter Fees.....	Parking Facilities, Local Commu-		
			nities	33,300.00	113,550.00
	April 29, 1953	Parking Meters, Acquisition and	Parking Meter Fees.....		196.00
	May 20, 1953	Installation of.....	Unliquidated Reserve — City —		
		1951.....	1951.....		695.20
			Totals — Unclassified.....		<u>\$153,441.20</u>

* Chapter 361, Acts of 1945, Section 5.

SECTION D

CAPITAL IMPROVEMENT FUNDS

EXHIBIT D-1
City of Boston and County of Suffolk
CAPITAL IMPROVEMENT FUNDS
Balance Sheet
December 31, 1953

ASSETS	
Cash in Treasury	\$5,434,412.31
Loans Authorized and Unissued:	
Bridges, Construction of	1,390,000.00
Construction of Buildings, Acquisition of Land, etc.	3,300,000.00
Construction of School Buildings, Acquisition of Land, and Original Equipment and Furnishings Thereof	5,000,000.00
Total	<u>\$15,124,412.31</u>
LIABILITIES AND RESERVES	
Appropriation Balances	\$5,434,412.31
Construction Authorized	9,690,000.00
Total	<u>\$15,124,412.31</u>

SCHEDULE D-1
City of Boston and County of Suffolk
CAPITAL IMPROVEMENT FUNDS

Cash Receipts and Expenditures—Fiscal Year Ended December 31, 1953

Balance, January 1, 1953	\$6,202,850.39
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RECEIPTS

Bonds Issued:

Public Ways, Construction of	\$2,000,000.00	
Construction of Buildings, Acquisition of Land, etc.	435,000.00	
Sewerage Loan	1,000,000.00	
Bridges, Construction of	650,000.00	
Voting Machine Loan, Act of 1943	760,000.00	
		\$4,845,000.00

Miscellaneous:

Public Ways, Construction of	\$242,495.69	
Sewerage Works	175.28	
Civil Defense Activities — Non-Revenue	12,326.99	
		254,997.96

Transfers:

From Sales of City Property, General	175,000.00	
		5,274,997.96

Total Balance, Receipts and Transfers	\$11,477,848.35
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PAYMENTS

Capital Outlays:

Boston Traffic Commission:	
Automatic Traffic Control Signals in Various Sections of the City	\$56,251.20

Fire Department:

Construction and Reconstruction of Buildings and Original Equipment and Furnishings Thereof	388,788.86
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Hospital Department:

Construction of Buildings and Original Equipment and Furnishings Thereof	792.85
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Long Island Hospital:

Construction of Buildings and Original Equipment and Furnishings Thereof	282.27
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Library Department:

Construction of Buildings and Original Equipment and Furnishings Thereof	102,206.67
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Park Department:

Construction of Buildings and Original Equipment and Furnishings Thereof	46,901.63
Establishment of Parks and Playgrounds	70,302.49

Public Buildings Department:

Construction of Buildings and Original Equipment and Furnishings Thereof	237,880.99
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Public Welfare Department:

Construction of Buildings and Original Equipment and Furnishings Thereof	63,489.68
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Public Works Department:

Bridges, Construction of	1,044,226.34
Public Ways, Construction of	2,019,055.36
Sewerage Works	733,762.53

Miscellaneous:

City of Boston, Parking Facilities	385,352.95
Departmental Equipment	1,962.20
Voting Machines	782,100.00
Civil Defense Activities	110,063.92
Warrants Payable	16.10
	6,043,436.04

Balance, December 31, 1953 (Exhibit D-1)	\$5,434,412.31
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EXHIBIT D-2
City of Boston and County of Suffolk
CAPITAL IMPROVEMENT FUNDS
Summary of Appropriations, Expenditures and Balances
Fiscal Year Ended December 31, 1953

DEPARTMENT AND IMPROVEMENT	Balances from 1952	Credits	
		Revenue Received During 1953	Loans Issued in 1953
BOSTON TRAFFIC COMMISSION			
Automatic Traffic Control Signals in Various Sections of the City	\$36,244.13		
FIRE DEPARTMENT			
Construction and Reconstruction of Buildings and Original Equipment and Fur- nishings Thereof	139,837.85		\$360,000.00
HOSPITAL DEPARTMENT			
Construction of Buildings and Original Equipment and Furnishings Thereof	77,874.31		
LONG ISLAND HOSPITAL			
Construction of Buildings and Original Equipment and Furnishings Thereof	5,130.77		
LIBRARY DEPARTMENT			
Construction of Buildings and Original Equipment and Furnishings Thereof	139,608.04		
PARK DEPARTMENT			
Construction of Buildings and Original Equipment and Furnishings Thereof	85,199.73		
Establishment of Parks and Playgrounds	165,000.00		
PUBLIC BUILDINGS DEPARTMENT			
Construction of Buildings and Original Equipment and Furnishings Thereof	304,761.93		50,000.00
PUBLIC WELFARE DEPARTMENT			
Construction of Buildings and Original Equipment and Furnishings Thereof	42,233.95		25,000.00
PUBLIC WORKS DEPARTMENT			
Bridges, Construction of	1,093,856.41		650,000.00
Construction of Buildings and Original Equipment and Furnishings Thereof	11,900.44		
Incinerator Building, South End District			
Public Ways, Construction of	1,308,338.91	\$242,495.69	2,000,000.00
Sewerage Works	607,260.61	175.28	1,000,000.00
SCHOOL DEPARTMENT			
Construction of School Buildings, Acquisition of Land, and Original Equipment and Furnishings Thereof			
UNCLASSIFIED			
City of Boston, Parking Facilities	940,208.62		
Civil Defense Activities	186,868.66	12,326.99	
Departmental Equipment	1,962.20		
Permanent Housing for Veterans of World War II	1,032,605.51		
Voting Machines	23,942.22		760,000.00
Totals	\$6,202,834.29	\$254,997.96	\$4,845,000.00

EXHIBIT D-2
CITY OF BOSTON AND COUNTY OF SUFFOLK
CAPITAL IMPROVEMENT FUNDS
SUMMARY OF APPROPRIATIONS, EXPENDITURES AND BALANCES
FISCAL YEAR ENDED DECEMBER 31, 1953

Transfers (Schedule D-2)		Total Amounts Available	Total Expenditures	Balances to 1951			
To	From			Unexpended	Loans Authorized But Not Issued	Unliquidated	Unencumbered
\$175,000.00		\$211,244.13	\$56,251.20	\$154,992.93		\$58,116.57	\$96,876.36
		499,837.85	388,788.86	111,048.99		57,388.68	53,660.31
		77,874.31	792.85	77,081.46		4,046.56	73,034.90
		5,130.77	282.27	4,848.50	\$350,000.00		354,848.50
		139,608.04	102,206.67	37,401.37	250,000.00	996.00	286,405.37
		85,199.73	46,901.63	38,298.10		9.00	38,289.10
		165,000.00	70,302.49	94,697.51		3,085.00	91,612.51
		354,761.93	237,880.99	116,880.91		102,528.70	11,352.24
		67,233.95	63,489.68	3,744.27		280.10	3,461.17
		1,743,856.41	1,044,226.34	699,630.07	1,390,000.00	699,630.07	1,390,000.00
		11,900.44		11,900.44		5,862.12	6,038.32
		3,550,834.60	2,019,055.36	1,531,779.24	2,700,000.00	1,464,771.33	2,700,000.00
		1,607,435.89	733,762.53	873,673.36		382,816.59	67,007.91
							490,856.77
					5,000,000.00		5,000,000.00
		940,208.62	385,352.95	554,855.67		81,887.40	472,968.27
		199,195.65	110,063.92	89,131.73		7,623.56	81,508.17
		1,962.20	1,962.20				
		1,032,605.51		1,032,605.51			1,032,605.51
		783,942.22	782,100.00	1,842.22			1,842.22
\$175,000.00		\$11,477,832.25	\$6,043,419.94	\$5,434,412.31	\$9,690,000.00	\$2,869,041.68	\$12,255,370.63

SCHEDULE D-2
City of Boston and County of Suffolk
CAPITAL IMPROVEMENT FUNDS
Transfers of Appropriations
Fiscal Year Ended December 31, 1953

Authority		From the Appropriation for	To the Appropriation for	Amount	Total
City Council Orders	Acts of 1909, Chapter 486, Section 3B, as Amended by Chapter 604, Acts of 1941				
Feb. 10, 1953	Sales of City Property — General..	Boston Traffic Commission — Automatic Traffic Control Signals in Various Sections of the City.....	\$100,000.00	
June 30, 1953	Sales of City Property — General..	Boston Traffic Commission — Automatic Traffic Control Signals in Various Sections of the City.....	75,000.00	\$175,000.00
			Total — Capital Improvement Funds.....		<u>\$175,000.00</u>

SECTION E

DEBT AND SINKING FUNDS

EXHIBIT E-1
City of Boston and County of Suffolk
BALANCE SHEET — DEBT AND SINKING FUNDS
January 1 and December 31, 1953

	January 1, 1953	December 31, 1953
ASSETS		
Cash — Sinking Funds Commission:		
In Treasury and Depositories	\$741,222.73	\$273,075.57
Investments — Sinking Funds Commission	62,912,376.17	59,532,607.41
Accounts Receivable:		
Special Assessments:		
Added to Taxes:		
Street	\$10,946.00	\$15,804.98
Sewer	4,797.26	5,304.28
	15,743.26	21,109.26
Apportioned but not Due:		
Street	\$258,886.72	\$339,597.10
Sewer	49,302.76	59,976.57
	308,189.48	399,573.67
Unapportioned:		
Street	\$429,382.00	\$390,106.18
Sewer	66,096.48	56,440.95
	495,478.48	446,547.13
Tax Titles — Street and Sewer Assessments	34,953.14	35,519.35
Amounts to Be Provided for Retirement of Net Funded or Fixed Debt:		
Serial	\$68,642,315.55	\$65,501,115.71
	68,642,315.55*	65,501,115.71
Total Assets	<u>\$133,150,278.81</u>	<u>\$126,209,548.10</u>
LIABILITIES AND SURPLUS		
Sinking Funds Loans:		
Outside Debt Limit	\$59,343,500.00	\$55,143,500.00
Serial Loans:		
Inside Debt Limit	\$28,965,000.00	\$28,353,000.00
Outside Debt Limit	43,833,000.00	41,658,000.00
	72,798,000.00	70,011,000.00
Reserved Accounts:		
Interest on Traffic Tunnel Retirement Debt	\$43,426.74	\$6,630.94
Interest on Rapid Transit Debt	6,781.13	6,635.00
	50,207.87	13,265.94
Revenues Available when Collected:		
Special Assessments	\$819,411.22	\$867,230.06
Tax Titles	34,953.14	35,519.35
	854,364.36	902,749.41
Sinking Funds Surplus	104,206.58	139,032.75
Total Liabilities and Surplus	<u>\$133,150,278.81</u>	<u>\$126,209,548.10</u>

* Sinking Funds Surplus applied against this amount in computation of Net Funded Debt in Exhibit E-2.

EXHIBIT E-2
City of Boston and County of Suffolk
DEBT AND SINKING FUNDS
Changes in Funded Debt
Fiscal Year Ended December 31, 1953

Gross funded debt, December 31, 1952		\$132,141,500.00
Add funded debt issued in 1953:		
City Debt	4,845,000.00	
	<hr/>	\$136,986,500.00
Deduct funded debt paid in 1953:		
City Debt	\$7,240,000.00	
County Debt	101,000.00	
Traffic Tunnel Debt	4,200,000.00	
Traffic Tunnel Retirement Debt	255,000.00	
Water Debt	36,000.00	
	<hr/>	11,832,000.00
Gross funded debt, December 31, 1953		\$125,154,500.00
Sinking Funds, December 31, 1952	\$63,653,598.90*	
Receipts during 1953	939,524.12	
	<hr/>	\$64,593,123.02
Payments	4,787,440.04	
	<hr/>	\$59,805,682.98
Less: Reserve for payment of interest on debt	13,265.94	
	<hr/>	59,792,417.04
Total redemption means, December 31, 1953		59,792,417.04
Net funded debt, December 31, 1953		<u><u>\$65,362,082.96</u></u>

* Includes \$50,207.87 interest on debt.

EXHIBIT E-3
City of Boston and County of Suffolk
DEBT AND SINKING FUNDS
Changes in Floating Debt
Fiscal Year Ended December 31, 1953
LOANS IN ANTICIPATION OF REVENUE

Loans brought forward from 1952		\$15,000,000.00
Loans issued during 1953		60,000,000.00*
		<u>\$75,000,000.00</u>
Less 1952 Loans paid off	\$15,000,000.00	
Less 1953 Loans paid off	45,000,000.00	
		<u>60,000,000.00</u>
Net Outstanding Obligations		<u>\$15,000,000.00</u>

* Total authorized by City Council, \$75,000,000.00.

EXHIBIT E-4
City of Boston and County of Suffolk
DEBT AND SINKING FUNDS
Debt Incurring Power in 1953

Total debt incurring power within the ordinary* debt limit ($2\frac{1}{2}$ per cent of \$1,583,733,737, the average assessed valuation for three years, less abatements)		\$39,593,343.43
Debt incurred:		
Total funded debt	\$132,141,500.00	
Funded debt outside the debt limit (debt exempted from the operation of the law limiting municipal indebtedness):		
City debt	\$27,360,000.00	
Traffic Tunnel debt	6,600,000.00	
Traffic Tunnel Retirement debt	15,940,000.00	
County debt	533,000.00	
Rapid Transit debt	52,743,500.00	
	<hr/>	
	\$103,176,500.00	
Funded debt for Public Works Administration projects, issued under authority of Chapter 366, Acts of 1933, as amended by Chapter 21, Acts of 1934	1,278,000.00	
	<hr/>	
		104,454,500.00
Funded debt within the debt limit		\$27,687,000.00
Offsets to funded debt:		
Sinking funds	\$63,603,391.03	
Less sinking funds for debt outside the debt limit:		
City	<hr/>	
Rapid Transit	\$52,743,500.00	
Traffic Tunnel	6,600,000.00	
Traffic Tunnel Retirement	4,155,684.45	
	<hr/>	
	63,499,184.45	
Offsets to funded debt within the debt limit		104,206.58
Net indebtedness within the debt limit, December 31, 1952	\$27,582,793.42	
Loans authorized but not issued (within the debt limit)	2,685,000.00	
	<hr/>	
Used debt incurring power within the debt limit		30,267,793.42
Unused debt incurring power within the debt limit, January 1, 1953		\$9,325,550.01
Estimated increase during the year by:		
Serial bonds redeemable during year		4,385,000.00
		<hr/>
Estimated amount of indebtedness that may legally be incurred within the ordinary* debt limit during the municipal year		<u>\$13,710,550.01</u>

* Under the provisions of section 10 of chapter 44 of the General Laws, as amended by chapter 56 of the Acts of 1952, a city with the approval of the Emergency Finance Board, may authorize indebtedness in excess of $2\frac{1}{2}$ per cent but not in excess of 5 per cent. Under this provision, Boston may authorize additional indebtedness up to $2\frac{1}{2}$ per cent of the Assessors' average valuation for the past three years or, as indicated in the top line of the above schedule, \$39,593,343.43, thus making the maximum debt incurring power for 1953, \$53,303,893.44.

EXHIBIT E-5
City of Boston and County of Suffolk
DEBT AND SINKING FUNDS
Debt Issued
Fiscal Year Ended December 31, 1953

Dates of Orders	Issued	Rate of Interest Per Cent	Objects for Which It Was Borrowed	Amounts		When Due	Annually
				Inside of Debt Limit	Outside of Debt Limit		
Chapter 411, Act of 1943	April 1, 1953	2½	City of Boston, Voting Machine Loan, Act of 1943.....	\$760,000.00	{ Apr. 1, 1954-55 } { Apr. 1, 1956-63 }	{ \$80,000.00 } { 75,000.00 }
Sept. 15, 1949	April 1, 1953	2½	Construction of Buildings, Acquisition of Land, etc.....	\$435,000.00	{ Apr. 1, 1954-60 } { Apr. 1, 1961-73 }	{ 25,000.00 } { 20,000.00 }
Aug. 26, 1952	April 1, 1953	2½	Bridges, Construction of.....	650,000.00	{ Apr. 1, 1954-63 } { Apr. 1, 1964-73 }	{ 35,000.00 } { 30,000.00 }
June 2, 1953	Oct. 1, 1953	2½	Sewerage Loan.....	1,000,000.00	Oct. 1, 1954-73	50,000.00
June 2, 1953	Oct. 1, 1953	2½	Public Ways, Construction of.....	2,000,000.00	Oct. 1, 1954-63	200,000.00
			Totals.....	\$4,085,000.00	\$760,000.00		

Inside Debt Limit.....\$4,085,000.00
Outside Debt Limit.....760,000.00
\$4,845,000.00

EXHIBIT E-6
City of Boston and County of Suffolk
DEBT AND SINKING FUNDS
Funded Debt Charges To Be Met from Taxes
December 31, 1953

YEAR	Serial Bond Maturities	Serial Bond Interest	Total Debt Charges
1954	\$6,113,000.00	\$979,180.00	\$7,092,180.00
1955	5,779,000.00	870,147.50	6,649,147.50
1956	5,436,000.00	768,133.75	6,204,133.75
1957	5,040,000.00	673,843.25	5,713,843.25
1958	4,812,000.00	586,953.75	5,398,953.75
1959	4,547,000.00	504,026.25	5,051,026.25
1960	3,229,000.00	425,773.75	3,654,773.75
1961	2,861,000.00	364,865.00	3,225,865.00
1962	2,725,000.00	312,115.00	3,037,115.00
1963	2,063,000.00	260,822.50	2,323,822.50
1964	1,576,000.00	220,715.00	1,796,715.00
1965	1,550,000.00	189,625.00	1,739,625.00
1966	1,536,000.00	159,360.00	1,695,360.00
1967	1,511,000.00	129,275.00	1,640,275.00
1968	1,397,000.00	99,502.50	1,496,502.50
1969	1,316,000.00	71,825.00	1,387,825.00
1970	922,000.00	46,487.50	968,487.50
1971	670,000.00	34,082.50	704,082.50
1972	374,000.00	20,800.00	394,800.00
1973	239,000.00	14,437.50	253,437.50
1974	129,000.00	10,312.50	139,312.50
1975	123,000.00	8,150.00	131,150.00
1976	110,000.00	6,062.50	116,062.50
1977	90,000.00	4,137.50	94,137.50
1978	60,000.00	2,462.50	62,462.50
1979	55,000.00	1,312.50	56,312.50
1980	15,000.00	262.50	15,262.50
1981	—	—	—
Totals	\$54,278,000.00	\$6,764,670.75	\$61,042,670.75

EXHIBIT E-7
City of Boston and County of Suffolk
DEBT AND SINKING FUNDS
Funded Debt Payable
December 31, 1953

YEAR	Serial Bonds				
	City	County	Water	Traffic Tunnel Retirement	Total Serial Bonds
1954	\$6,013,000	\$100,000	\$36,000	\$415,000	\$6,564,000
1955	5,679,000	100,000	12,000	465,000	6,256,000
1956	5,336,000	100,000		490,000	5,926,000
1957	4,951,000	89,000		495,000	5,535,000
1958	4,768,000	44,000		505,000	5,317,000
1959	4,547,000			515,000	5,062,000
1960	3,229,000			525,000	3,754,000
1961	2,861,000			530,000	3,391,000
1962	2,725,000			535,000	3,260,000
1963	2,063,000			545,000	2,608,000
1964	1,576,000			555,000	2,131,000
1965	1,550,000			560,000	2,110,000
1966	1,536,000			570,000	2,106,000
1967	1,511,000			580,000	2,091,000
1968	1,397,000			590,000	1,987,000
1969	1,316,000			600,000	1,916,000
1970	922,000			610,000	1,532,000
1971	670,000			615,000	1,285,000
1972	374,000			625,000	999,000
1973	239,000			635,000	874,000
1974	129,000			645,000	774,000
1975	123,000			655,000	778,000
1976	110,000			665,000	775,000
1977	90,000			675,000	765,000
1978	60,000			685,000	745,000
1979	55,000			695,000	750,000
1980	15,000			705,000	720,000
1981					
1982					
1983					
1984					
1985					
1986					
1987					
1988					
1989					
1990					
1991					
1992					
1993					
1994					
1995					
Totals	\$53,845,000	\$433,000	\$48,000	\$15,685,000	\$70,011,000

EXHIBIT E-7
CITY OF BOSTON AND COUNTY OF SUFFOLK
DEBT AND SINKING FUNDS
FUNDED DEBT PAYABLE
DECEMBER 31, 1953

YEAR	Sinking Funds Bonds			
	Traffic Tunnel	Rapid Transit	Total Sinking Funds	Grand Total
1954	\$1,300,000		\$1,300,000	\$7,864,000
1955				6,256,000
1956		\$950,000	950,000	6,876,000
1957		5,000,000	5,000,000	10,535,000
1958		1,300,000	1,300,000	6,617,000
1959		5,315,000	5,315,000	10,377,000
1960		1,975,000	1,975,000	5,729,000
1961		1,750,000	1,750,000	5,141,000
1962		1,515,000	1,515,000	4,775,000
1963		703,000	703,000	3,311,000
1964		248,000	248,000	2,379,000
1965	800,000	60,000	860,000	2,970,000
1966	150,000	150,000	300,000	2,406,000
1967	50,000	1,662,000	1,712,000	3,803,000
1968		1,718,000	1,718,000	3,705,000
1969		1,380,000	1,380,000	3,296,000
1970		2,110,000	2,110,000	3,642,000
1971		3,570,000	3,570,000	4,855,000
1972		3,570,000	3,570,000	4,569,000
1973	100,000	2,207,000	2,307,000	3,181,000
1974		1,102,000	1,102,000	1,876,000
1975		1,010,000	1,010,000	1,788,000
1976		3,215,000	3,215,000	3,990,000
1977		1,460,000	1,460,000	2,225,000
1978		70,000	70,000	815,000
1979				750,000
1980		105,000	105,000	825,000
1981		300,000	300,000	300,000
1982		565,000	565,000	565,000
1983		910,000	910,000	910,000
1984		155,000	155,000	155,000
1985		500,000	500,000	500,000
1986		560,000	560,000	560,000
1987		115,000	115,000	115,000
1988				
1989				
1990		83,500	83,500	83,500
1991		20,000	20,000	20,000
1992		1,870,000	1,870,000	1,870,000
1993		3,000,000	3,000,000	3,000,000
1994		2,500,000	2,500,000	2,500,000
1995		20,000	20,000	20,000
Totals	\$2,400,000	\$52,743,500	\$55,143,500	\$125,154,500

SCHEDULE E-1
City of Boston and County of Suffolk
DEBT AND SINKING FUNDS
Changes in Gross and Net Funded Debt
Fiscal Year Ended December 31, 1953

GROSS FUNDED DEBT

	City Debt	County Debt	Water Debt	Traffic Tunnel Debt	Traffic Tunnel Retirement Debt	Rapid Transit Debt	Total
December 31, 1952.....	\$56,240,000.00	\$534,000.00	\$84,000.00	\$6,600,000.00	\$15,940,000.00	\$52,743,500.00	\$132,141,500.00
December 31, 1953.....	53,845,000.00	433,000.00	48,000.00	2,400,000.00	15,685,000.00	52,743,500.00	125,154,500.00
Decrease.....	\$2,395,000.00	\$101,000.00	\$36,000.00	\$4,200,000.00	\$255,000.00	—	\$6,987,000.00

NET FUNDED DEBT

	City Debt	County Debt	Water Debt	Traffic Tunnel Debt	Traffic Tunnel Retirement Debt	Rapid Transit Debt	Total
December 31, 1952.....	\$56,135,793.42	\$534,000.00	\$84,000.00	—	\$11,784,315.55	—	\$68,538,108.97
December 31, 1953.....	53,705,967.25	433,000.00	48,000.00	—	11,175,115.71	—	65,362,082.96
Decrease.....	\$2,429,826.17	\$101,000.00	\$36,000.00	—	\$609,199.84	—	\$3,176,026.01

SCHEDULE E-2
City of Boston and County of Suffolk
DEBT AND SINKING FUNDS

Summary of the Objects for Which the Outstanding Funded Debt Was Issued
Fiscal Year Ended December 31, 1953

CITY DEBT

	Outstanding January 1, 1953	Issued in 1953	Matured or Canceled in 1953	Outstanding December 31, 1953
Bridges: Miscellaneous	\$1,763,000.00	\$650,000.00	\$145,000.00	\$2,268,000.00
Funding Loan	796,000.00		598,000.00	198,000.00
Municipal Relief Loan	615,000.00		615,000.00	
Transit Assessment Loan	7,105,000.00		1,015,000.00	6,090,000.00

Miscellaneous:

City of Boston Civil Defense	460,000.00		100,000.00	360,000.00
City of Boston Parking Facilities	4,380,000.00		250,000.00	4,130,000.00
Departmental Equipment	360,000.00		360,000.00	
East Boston Stadium	210,000.00		30,000.00	180,000.00
Fire Department	4,000.00		2,000.00	2,000.00
Long Island Viaduct	2,420,000.00		130,000.00	2,290,000.00
Permanent Housing for Veterans of World War II	12,665,000.00		970,000.00	11,695,000.00
Voting Machine Loan	690,000.00	760,000.00	115,000.00	1,335,000.00
Hospitals	145,000.00		57,000.00	88,000.00
Public Buildings, Exclusive of Schoolhouses	6,205,000.00	435,000.00	370,000.00	6,270,000.00
Public Parks, Playgrounds, etc.	9,000.00		9,000.00	
Schoolhouses and Sites	566,000.00		148,000.00	418,000.00
Sewers: Miscellaneous	6,431,000.00	1,000,000.00	515,000.00	6,916,000.00

Streets:

Highways, Making of	156,000.00		61,000.00	95,000.00
Public Ways, Construction of	11,260,000.00	2,000,000.00	1,750,000.00	11,510,000.00
Traffic Tunnel	3,000,000.00		2,200,000.00	800,000.00
Traffic Tunnel, Series "B"	3,000,000.00		2,000,000.00	1,000,000.00
Traffic Tunnel, Series "C"	600,000.00			600,000.00
Traffic Tunnel Retirement Bonds	15,940,000.00		255,000.00	15,685,000.00
Hyde Park Street Railway	15,000.00			15,000.00

Rapid Transit Debt:

Arlington Station	1,268,000.00			1,268,000.00
Boston Tunnel and Subway	45,000.00			45,000.00
Boylston Street Subway, Acts of 1911	5,006,500.00			5,006,500.00
Boylston Street Subway, Acts of 1930	5,015,000.00			5,015,000.00
Cambridge Connection	823,000.00			823,000.00
Dorchester Rapid Transit	11,195,000.00			11,195,000.00
Dorchester Tunnel	12,260,000.00			12,260,000.00
East Boston Tunnel	141,000.00			141,000.00
East Boston Tunnel Alterations	3,940,000.00			3,940,000.00
East Boston Tunnel Alterations, Acts of 1924	235,000.00			235,000.00
East Boston Tunnel Extension	2,510,000.00			2,510,000.00
Huntington Avenue Subway	750,000.00			750,000.00
Huntington Avenue Subway Extension	1,975,000.00			1,975,000.00
Rapid Transit Facilities, East Boston District, Extension of	5,950,000.00			5,950,000.00
Rapid Transit Loan, Subway, Tunnel and Rapid Transit Alterations	1,250,000.00			1,250,000.00
Tremont Street Subway Alterations	365,000.00			365,000.00

WATER DEBT

Water Debt	84,000.00		36,000.00	48,000.00
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COUNTY DEBT

Court House Loan, Acts of 1935	533,000.00		100,000.00	433,000.00
Suffolk County Jail	1,000.00		1,000.00	

Gross Funded Debt	*\$132,141,500.00	\$4,845,000.00	\$11,832,000.00	\$125,154,500.00
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SCHEDULE E-3
City of Boston and County of Suffolk
DEBT AND SINKING FUNDS
Loans Authorized but Not Issued
December 31, 1953

DATES OF ORDERS	OBJECT	INSIDE OF DEBT LIMIT
May 7, 1945	Bridges, Construction of	\$1,390,000 00
June 9, 1953	Construction of Buildings, Acquisition of Land, Etc.	3,300,000 00
June 9, 1953	Construction of School Buildings, Acquisition of Land, and Original Equipment and Furnishings Thereof	5,000,000 00
		<u>\$9,690,000 00</u>

SCHEDULE E=4
City of Boston and County of Suffolk
DEBT AND SINKING FUNDS
Analysis of Changes in Sinking Fund Surplus
Fiscal Year Ended December 31, 1953

Surplus as of January 1, 1953	\$104,206.58
Add:	
Betterments Paid to Sinking Fund Commission	139,032.75
	<u>\$243,239.33</u>
Subtract:	
Redemption of Serial Debt	104,206.58
Surplus as of December 31, 1953	<u><u>\$139,032.75</u></u>

SECTION F
TRUST FUNDS

EXHIBIT F-1
City of Boston and County of Suffolk
BALANCE SHEET—TRUST FUNDS
December 31, 1953

		ASSETS	
Cash:			
Under control of Treasurer	\$414,102.81	
In custody of Treasurer	5,000,913.05	
			\$5,415,015.86
Accounts Receivable:			
George Robert White Fund, Rents		42,296.94
Investments		95,259,640.40
Total		<u>\$100,716,953.20</u>
		LIABILITIES AND RESERVES	
Appropriation Balances		\$414,102.81
Revenues Available when Collected		42,296.94
Reserved Accounts:			
Retirement Board Funds	\$4,194,447.65	
Balances held for Investment	777,863.16	
Teachers' Retirement Fund	22,488.66	
Franklin Fund	5,401.36	
Permanent School Pension Fund	712.22	
			5,000,913.05
Trust Funds		95,259,640.40
Total		<u>\$100,716,953.20</u>

SCHEDULE F-1
City of Boston and County of Suffolk
TRUST FUNDS
Reflected in Accounts of City Auditor
Changes in Appropriation Balances
Fiscal Year Ended December 31, 1953

	Balances From 1952	Income and Credits	Expenditures	Balances To 1954
Boston Sanatorium:				
Susan H. Leeds Bequest, Income	\$1,250.41	\$387.40	\$1,130.15	\$507.66
Gold Medal Funds:				
Fitzgerald Firemen's Gold Medal Fund, Income,	398.75	25.00	64.00	359.75
J. Harleston Parker Medal Fund, Income . . .	451.73	75.00	110.58	416.15
Walter Scott Medal for Valor Fund, Income .	484.89	80.00	83.20	481.69
Patrick J. Kennedy Medal of Honor Fund, Income	82.50	55.00		137.50
Hospital Department:				
Smith Fund, Income	1,560.00	125.00		1,685.00
Trust Funds, Income	16,386.53	2,153.08		18,539.61
A. Shuman Memorial Fund for Care of Con- valescent Men Patients at the Boston City Hospital, Income		2,769.39	2,769.39	
Institutions Department:				
Samuel Hirschberg Fund, Income	380.58	50.00		430.58
Sawyer Marcella Street Home Fund, Income .	301.06	79.50	75.00	305.56
Library Department:				
Trust Funds, Income	36,479.08	54,512.89	50,214.92	40,777.05
James L. Whitney Bibliographical Account, Income	8,529.40	700.00		9,229.40
Gifts for Immediate Use	10,469.90	153.00	296.73	10,326.17
Park Department:				
Cemetery Trust Funds, Income	188,255.04	31,751.27	748.00	219,258.31
Mary P. C. Cummings Trust Fund, Income .	23,607.87	6,294.75	4,456.50	25,446.12
Foss Flag Fund, Income	975.30	85.00		1,060.30
Boston Common Tree Fund, Income	564.50	125.76		690.26
Beacon Street Tree Planting Fund	169.16			169.16
Randidge Trust Fund, Income	7,376.00	1,768.71	3,251.10	5,893.61
Police Department:				
Police Charitable Fund, Income	17,715.35	7,219.19	5,172.00	19,762.54
Public Buildings Department:				
Old State House Repair Fund, Income . . .	1,072.50	75.00		1,147.50
Public Welfare Department:				
Gifts for Immediate Use		500.00	500.00	
School Committee:				
Anna Judson George Scholarship for Excellence in English Fund, Income		83.66	83.56	.10
Bowdoin Dorchester School Fund, Income .	1,258.62	191.26	175.12	1,274.76
Costello C. Converse School Fund, Income .	2,540.46	172.08	101.27	2,611.27
Eastburn School Fund, Income	5,593.49	425.00		6,018.49
Elvira Bush Smith Fund, Income	133.58	12.50		146.08
Franklin Medal Fund, Income	74.98	111.95	111.95	74.98
Gibson School Fund, Income	7,426.12	2,992.48	3,381.34	7,037.26
Alice Gertrude and Anna Adele Maguire School Fund, Income	131.25	12.50		143.75

SCHEDULE F-1
CITY OF BOSTON AND COUNTY OF SUFFOLK
TRUST FUNDS
REFLECTED IN ACCOUNTS OF CITY AUDITOR
CHANGES IN APPROPRIATION BALANCES
FISCAL YEAR ENDED DECEMBER 31, 1953

	Balances From 1952	Income and Credits	Expenditures	Balances To 1954
School Committee, Continued:				
Horace Mann School Fund, Income	\$367.13	\$244.50	\$161.00	\$450.63
Persis P. Drake School Fund, Income	250.42	62.50	300.00	12.92
Peter P. F. Degrand School Fund, Income	2,819.33	1,116.68	2,753.25	1,182.76
Samuel G. Davis School Fund, Income	18,092.35	2,765.76	2,120.00	18,738.11
School Children's Special Gift Fund	927.45			927.45
Sears Roebuck Foundation for Scholarships		1,000.00	1,000.00	
Mary Fifield King Bequest	604.00			604.00
Teachers' Waterston Fund, Income	1,865.92	126.22	200.00	1,792.14
Theobald A. Lynch School Fund, Income	97.60	25.00	3.00	119.60
Unclassified:				
Copenhagen Fund, Income	7,893.08	200.00		8,093.08
Franklin Fund, First Part		36.20	36.20	
Franklin Technical Institute		353,287.83	353,287.83	
George Robert White Fund, Income		233,312.13	233,312.13	
Michael F. Cahill Fund, Income		1,000.00	1,000.00	
Phillips Street Fund, Income	7,620.55	630.96		8,251.51
State-Boston Retirement System Expense Fund		76,035.56	76,035.56	
Totals — Trust Funds	\$374,206.88	\$782,829.71	\$742,933.78	\$414,102.81

SCHEDULE F-2
City of Boston and County of Suffolk
TRUST FUNDS
Statement of Cash Receipts and Expenditures
Fiscal Year Ended December 31, 1953

Total of Trust Funds, January 1, 1953 \$97,177,119.70

Receipts:

Boston Retirement System:

Tax Levy Appropriation	\$1,379,594.04
Members' Payroll Deductions	541,817.91
Commonwealth of Massachusetts — Teachers' Pension Grant . .	316,005.42

State-Boston Retirement System:

Tax Levy Appropriation	726,510.86
Members' Payroll Deductions	3,404,197.92
Commonwealth of Massachusetts — Teachers' Pension Grant . .	1,376,412.14

Public School Teachers' Retirement Fund	48,230.34
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Cemetery Division — Perpetual Care, Fees, Sales, etc.	160,192.18
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Franklin Technical Institute	338,700.00
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Interest and Income on Investments	2,687,240.58
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Appreciation on Investments Matured, Sold, etc.	11,105.26
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Accrued Interest on Investments Sold	17,113.09
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Rents, etc.	380,995.74
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Bequests	157,653.11
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Refunds	13,718.63
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Gift of Max Leo Lipson for Hospital	500.00
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Proceeds from Sale of Real Estate — John DeFerrari Indenture . .	146,000.00
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Premiums on Investments sold	1,125.00
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11,707,112.22

Accounts Receivable:

George Robert White Fund — Rental Charges	\$395,720.41
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Gibson School Fund — Rental Charges	300.00
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396,020.41

\$109,280,252.33

Payments:

Boston Retirement System:

Payments to Pensioners	\$2,678,651.79
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Refunds of Members' Payroll Deductions	784,746.46
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State-Boston Retirement System:

Payments to Pensioners	2,536,553.75
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Refunds of Members' Payroll Deductions	706,191.71
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Public School Teachers' Retirement Fund — Annuities	120,423.60
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Accrued Interest on Investments Purchased	20,184.07
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Premium on Investments Purchased	1,487.81
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Depreciation on Investments Matured, Sold, etc.	63,162.61
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Amortization of Premiums	50,184.69
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Payments in Accordance with Special Bequests	15,573.91
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Write-off of Worthless Securities	1,320.00
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Dr. Samuel Abbott Green Memorial — Expenses	115,984.57
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Miscellaneous	6,427.33
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Payments from Appropriations (Schedule F-1)	742,933.78
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318,642.76

Transfers:

To Appropriations	\$311,069.05
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To School Committee	553.00
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To Hospital Trustees	6,017.17
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To Headmasters of Various Schools	464.13
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To Board of Public Welfare	539.41
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Accounts Receivable:

George Robert White Fund — Rental Credits	\$400,530.29
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Gibson School Fund — Rental Credits	300.00
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400,830.29

8,563,299.13

Total of Trust Funds, December 31, 1953 \$100,716,953.20

SECTION G

MISCELLANEOUS SCHEDULES AND CHARTS

SCHEDULE G-1
City of Boston and County of Suffolk
APPROPRIATIONS AND WARRANTS FOR THE FINANCIAL YEAR 1953

City Appropriations		\$94,408,338.04	
County Appropriations		6,512,053.62	
School Committee Appropriations		27,043,530.94	
Debt Requirements Certified by City Auditor to Board of Assessors:			
City purposes	\$8,210,052.25		
School purposes	160,426.25		
County purposes	114,286.25		
			8,484,764.75
Boston Retirement Board:			
Pension Accumulation Fund	\$1,379,594.04		
State-Boston Retirement System Pension Fund	596,680.00		
Workmen's Compensation Credit	546.87		
			1,976,820.91
Abatements in Excess of Overlay:			
Levy of 1950	\$1,738,365.52		
Levy of 1951	925,631.42		
			2,663,996.94
Overlay Deficit Funding Account — Chapter 533, Acts of 1950			2,000,000.00
State Assessments:			
Metropolitan Park Assessment:			
Serial Bonds	\$2,862.20		
Interest	2,731.35		
Maintenance	1,205,916.87		
		\$1,211,510.42	
Metropolitan Sewer Assessment:			
Serial Bonds	\$100,086.70		
Interest	22,673.33		
Maintenance	471,468.77		
		594,228.80	
Charles River Basin Assessment:			
Serial Bonds	\$408.89		
Interest	24.53		
		433.42	
Boston Metropolitan District Expenses		6,481.88	
Metropolitan Transit Authority Deficit		5,071,501.58	
Metropolitan Transit Authority Reduction of Principal		479,389.57	
Smoke Inspection		16,834.93	
Boston Arena Authority		130,616.85	
Youth Service Board Detention Center		49,327.22	
Auditing Municipal Accounts		34,899.20	
State Examination of Retirement System		11,827.65	
		\$7,607,051.52	
Net Overestimate, 1952	\$937.22		
Net Underestimate, 1953	56,368.69		
		57,305.91	
			7,549,745.61
Total Appropriations and Warrants			\$150,639,250.81
INCOME AND CREDITS			
Estimated Departmental Revenues	\$23,551,885.92		
School Surplus and Estimated Income	2,126,896.42		
Motor Vehicle Excise Taxes	3,500,000.00		
Housing Reimbursement — Chapter 372, Acts of 1946	307,256.53		

SCHEDULE G-1
CITY OF BOSTON AND COUNTY OF SUFFOLK
APPROPRIATIONS AND WARRANTS FOR THE FINANCIAL YEAR 1953

Estimated Revenues from State:

Corporation Taxes	\$5,765,429.69	
Income Taxes	4,666,470.12	
Meals Tax	318,074.70	
Reimbursement for State-owned Lands	218,562.85	
Special Authorization	2,250,000.00	
	<u> </u>	\$42,704,576.23
Net Requirements before Adding Overlay		\$107,934,674.58
Overlay (3% of net requirements plus fractional difference)		3,238,937.62
		<u> </u>
Poll Taxes		\$111,173,612.20
		<u> </u>
Amount to be raised by taxation on Real and Personal Property		<u><u>\$110,692,586.20</u></u>

SCHEDULE G-1
CITY OF BOSTON AND COUNTY OF SUFFOLK
APPROPRIATIONS AND WARRANTS FOR THE FINANCIAL YEAR 1953
ESTIMATED DEPARTMENTAL REVENUES, 1953

Board of Real Estate Commissioners	\$360,000.00
Boston Traffic Commission	30,000.00
Building Department	95,000.00
City Clerk Department	67,800.00
Collecting Department	29,000.00
City Record	25,000.00
Election Department	1,500.00
Fire Department	170,000.00
Health Department	120,000.00
Hospital Department	2,500,000.00
Sanatorium Division	189,585.92
Institutions Department	1,600,000.00
Interest	130,000.00
Library Department	41,000.00
Licensing Board	95,000.00
Liquor Licenses	1,550,000.00
Mayor	120,000.00
Park Department	105,000.00
Pedlers' Licenses	5,000.00
Police Department	90,000.00
Public Buildings Department	31,000.00
Market Division	116,000.00
Public Welfare Department	12,100,000.00
Public Works Department	100,000.00
Registry Department	65,000.00
Veterans' Services Department	700,000.00
Street Laying-Out Department	125,000.00
Treasury Department	4,000.00
Weights and Measures Department	21,000.00
Excise Tax on Foreign Ships	13,000.00
Housing Authority	1,500,000.00
County of Suffolk	900,000.00
Court House Maintenance	150,000.00
Land Court Refunds	3,000.00
Parking Meter Fees	400,000.00
	<hr/>
	<u>\$23,551,885.92</u>

SCHEDULE G-2

City of Boston and County of Suffolk

VALUATIONS, NET DEBT, APPROPRIATION ORDERS, TAX WARRANTS AND TAX RATES 1909-1953

YEAR	* Valuations	Average Valuation for 3 Years, Less Abate- ments, to December 31 of Previous Year	Net Funded Debt December 31	Appropriation Orders	Assessors' Tax Warrants	Tax Rates
1909	\$1,347,948,227	\$1,300,863,960.00	\$71,156,239.12	\$22,987,289.50	\$22,764,449.13	\$16.50
1910	1,393,760,423	1,323,892,973.00	73,109,884.21	24,170,674.00	23,497,382.69	16.40
1911	1,428,349,514	1,355,416,829.00	72,833,964.71	25,812,423.45	23,913,365.52	16.40
1912	1,481,779,717	1,403,848,440.00	75,314,380.84	26,279,589.79	24,824,502.61	16.40
1913	1,520,974,500	1,440,255,253.00	79,648,819.33	27,186,393.69	26,646,516.22	17.20
1914	1,541,222,300	1,477,087,258.00	82,336,373.03	27,727,040.89	27,521,772.64	17.50
1915	1,566,397,300	1,510,758,818.00	84,802,669.88	28,402,435.28	28,728,299.69	18.00
1916	1,608,707,979	1,538,020,714.00	85,495,705.19	29,672,490.06	29,224,719.48	17.80
1917	1,467,166,143	1,568,290,365.00	85,127,030.00	31,197,173.15	26,411,136.37	17.70
1918	1,498,131,804	1,541,597,610.00	82,963,930.99	35,474,597.25	32,246,712.90	21.20
1919	1,528,153,778	1,518,938,942.00	81,123,705.58	36,363,599.56	36,559,115.35	23.60
1920	1,572,458,780	1,490,343,142.00	79,079,386.40	44,571,978.50	38,979,003.54	24.10
1921	1,595,736,943	1,526,365,955.00	80,754,428.93	46,501,910.74	40,424,784.26	24.70
1922	1,677,861,774	1,557,388,410.00	84,040,918.75	47,935,432.14	42,200,307.45	24.70
1923	1,714,104,300	1,606,575,807.00	82,116,229.86	48,015,899.67	43,565,464.48	24.70
1924	1,808,705,398	1,651,200,431.88	83,657,477.21	52,117,948.91	45,090,875.52	24.70
1925	1,862,842,700	1,720,250,701.60	91,372,048.68	54,768,613.32	50,292,673.19	26.70
1926	1,898,054,900	1,780,945,466.16	96,073,304.56	65,007,995.58	60,922,148.04	31.80
1927	1,928,821,700	1,841,057,566.16	97,193,799.54	63,197,901.22	58,563,263.56	30.00
1928	1,943,775,400	1,882,009,566.67	100,876,487.91	64,691,833.07	56,682,696.70	28.80
1929	1,953,231,000	1,909,255,300.00	102,176,784.81	66,961,759.84	56,804,927.82	28.00
1930	1,972,148,200	1,948,713,046.00	110,497,160.82	72,138,601.47	60,756,789.84	30.80
1931	1,958,010,000	1,973,091,133.33	119,354,187.52	74,690,305.37	61,677,315.39	31.50
1932	1,890,005,000	1,984,506,400.00	126,942,617.46	73,302,194.46	67,103,044.49	35.50
1933	1,780,000,000	1,945,584,733.00	135,815,273.15	67,140,855.28	58,491,052.83	32.80
1934	1,683,500,000	1,843,744,900.00	134,153,991.57	68,502,702.63	62,457,850.00	37.10
1935	1,650,000,000	1,744,959,500.00	134,501,473.19	74,577,042.60	61,050,000.00	37.00
1936	1,620,265,000	1,675,264,600.00	133,391,339.81	79,907,625.40	61,621,486.50	38.00
1937	1,590,544,700	1,631,106,175.00	130,156,316.50	80,706,811.31	61,554,079.89	38.70
1938	1,550,407,500	1,598,902,763.00	132,990,717.41	80,415,042.53	64,031,829.75	41.30
1939	1,524,806,000	1,571,053,726.00	131,425,837.22	83,196,365.18	60,839,759.40	39.90
1940	1,483,234,500	1,543,610,935.00	127,751,156.15	80,926,778.46	60,219,318.77	40.60
1941	1,460,782,900	1,514,947,672.33	124,079,290.27	78,999,132.79	57,847,002.84	39.60
1942	1,466,138,400	1,481,586,003.00	118,747,308.83	79,299,482.45	60,111,674.40	41.00
1943	1,445,668,300	1,460,074,903.00	110,210,057.60	75,088,767.33	59,272,400.30	41.00
1944	1,442,008,400	1,438,927,624.00	102,108,695.10	76,649,719.80	58,043,483.16	39.90
1945	1,479,172,000	1,428,381,963.00	94,719,070.95	81,198,846.47	62,864,810.00	42.50
1946	1,536,385,600	1,436,571,039.00	93,230,668.13	84,761,892.78	64,528,195.20	42.00
1947	1,558,610,900	1,459,013,321.00	95,764,822.64	95,863,337.00	72,996,380.85	46.50
1948	1,581,994,000	1,471,948,589.00	98,950,857.65	112,888,728.85	84,994,895.60	53.40
1949	1,601,431,500	1,500,576,133.00	75,442,435.93	131,512,358.58	91,471,759.20	56.80
1950	1,429,900,000	1,507,628,160.00	74,538,298.17	130,369,600.57	99,260,616.00	63.00
1951	1,570,760,000	1,538,774,760.00	71,386,068.99	136,045,000.28	99,143,722.00	62.80
1952	1,573,516,000	1,578,935,227.00	68,538,108.97	145,988,047.94	105,110,868.80	66.80
1953	1,565,666,000	1,583,733,737.00	65,362,082.96	150,639,250.81	110,692,586.20	70.70

* 1909, May 1; 1910 to 1934, inclusive, April 1; 1935 to 1953, inclusive, January 1.

SCHEDULE G-3
City of Boston and County of Suffolk
STATISTICAL FACTS
For the Year 1953

Date of incorporation	February 23, 1822
Date of adoption of present City Charter	1909
Form of Government	Mayor and City Council
Area (square miles)	47.81
Population — Federal Census (August 1, 1950)	790,863
Number of employees as of February 1, 1954	22,806
Boston Housing Authority:	
Federal Program	
(7,920 apartments housing 7,920 families)	
Number of apartments in veterans' permanent 1- and 2-family homes housing 1,306 families	
State-Aided Developments	
(Containing 3,177 apartments housing 3,177 families)	
Building Department:	
Permits issued	17,515
Estimated cost	\$35,771,706.00
Cemeteries:	
Number	19
Area (acres)	161.71
Election Department:	
Registered voters	383,864
Number of ballots cast last general election	169,493
Percentage of registered voters voting	44.15
Fire Department:	
Number of stations	53
Number of fireboats	2
Alarms responded to	17,204
Health Department:	
Health Units	10
Hospitals (Including Boston Sanatorium):	
City Hospital:	
Number of buildings	57
Bed capacity	2,460
Patients, daily average:	
Wards	1,798
Out-patient	891
Long Island Hospital:	
Number of buildings	27
Population	952
Hospital (average)	720
Dormitory (average)	232
Library Department:	
Number of libraries	37
Number of employees (full time)	640
Number of volumes	2,011,358
Circulation	3,162,338
Markets, number of	2
Municipal buildings, number of	27
Park Department:	
Parks, number of acres	2,240.29
Main park system	1,351.69
Marine park system	447.11
Miscellaneous parks	441.49

SCHEDULE G-3
CITY OF BOSTON AND COUNTY OF SUFFOLK
STATISTICAL FACTS
FOR THE YEAR 1953

Park Department:

Area of playgrounds and play areas (acres)	807.12
Number of playgrounds and play areas	121
Number of municipal golf links	2
Number of municipal beaches	3
Public grounds and squares (acres)	57.41
Swimming pools (indoor) 2, (outdoor) 2	4
Number of recreation centers and indoor bathhouses	15

Police Department:

Number of stations and headquarters	18
Arrests	93,294

Public Works Department:

Bridges, number of	101
Street lights:	
Electric	2,659
Gas	3,626
Miles of accepted streets and alleys	731
Sewers:	
Miles of sewers	1,302.75
Catch basins	23,972
Average number of gallons pumped daily at main pumping station	112,980,821

Sumner Traffic Tunnel:

Length (feet)	5,654
Two-lane drive:	
Vehicles passing through — 1953	10,835,674

Water Service:

Number of meters in service	95,653
Per capita daily average consumption (gallons)	139
Miles of mains:	
Ordinary	999,136
High pressure	18.72
Number of fire hydrants:	
Public	11,591
Private	394
High pressure	503

Rapid Transit:

Miles of subways and tunnels	16.81
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Schools:

Number of school buildings	224
Number of teachers	3,655
Day schools	3,386
Evening schools	269
Average membership	94,774
Day schools	90,102
Evening schools	4,672

Average daily attendance:

Elementary and junior high schools	54,546
High schools	16,201
Kindergartens	8,151
Special schools	1,800

SCHEDULE G-4
City of Boston and County of Suffolk
SUMMARY OF TAX COLLECTIONS, 1929-1953

GROSS COLLECTIONS BEFORE REFUNDS OR ADJUSTMENTS

YEAR	Current Year's Levy	Prior Year's Levy	All Other Prior Years' Levies	Total Collections
1929	\$46,541,713.09	\$6,197,563.91	\$404,753.05	\$53,144,030.05
1930	51,409,220.22	7,474,545.63	482,605.63	59,366,371.48
1931	50,620,244.65	7,859,801.33	219,752.69	58,699,798.67
1932	49,603,961.30	7,975,221.68	357,542.35	57,936,725.33
1933	41,766,607.49	10,747,830.08	1,245,157.15	53,759,594.72
1934	44,014,626.49	8,952,327.58	1,192,385.47	54,159,339.54
1935	44,212,914.83	10,502,719.10	1,965,964.09	56,681,598.02
1936	45,904,573.83	8,782,418.76	2,106,111.23	56,793,103.82
1937	44,884,858.52	7,538,301.34	1,827,171.25	54,250,311.11
1938	50,059,439.16	8,691,553.89	1,858,233.60	60,609,226.65
1939	47,318,649.25	8,601,905.85	929,053.59	56,849,608.69
1940	48,306,098.03	8,335,984.24	1,476,549.84	58,118,632.11
1941	48,652,303.48	7,762,671.71	1,626,964.11	58,041,939.30
1942	51,874,373.66	5,663,658.08	830,934.77	58,368,966.51
1943	52,482,884.42	4,832,354.96	639,206.96	57,954,446.34
1944	51,783,637.68	3,860,457.39	485,211.80	56,129,306.87
1945	56,889,304.21	3,231,667.78	357,576.26	60,478,548.25
1946	58,706,174.17	3,499,356.42	2,093,793.07	64,299,323.66
1947	66,932,016.67	3,461,746.83	1,882,674.65	72,276,438.15
1948	76,902,059.39	3,528,901.04	2,356,244.98	82,787,205.41
1949	82,891,972.37	4,185,050.21	234,864.19	87,311,886.77
1950	90,166,185.62	3,507,993.87	341,924.52	94,016,104.01
1951	90,708,834.67	5,739,074.23	407,158.11	96,855,067.01
1952	96,882,799.93	4,492,357.11	400,343.01	101,775,500.05
1953	102,203,004.61	4,506,051.71	516,616.16	107,225,672.48

PER CENT COLLECTED, CURRENT AND PRIOR YEARS' LEVIES, 1929 — 1953

Year Ending December 31	Per Cent Collected, Current Year's Levy	Per Cent Collected, Prior Year's Levy
1929	84.320	97.544
1930	83.893	97.862
1931	81.412	96.720
1932	73.380	94.239
1933	70.887	89.280
1934	69.796	86.080
1935	71.737	86.449
1936	73.922	86.016
1937	72.331	86.061
1938	77.460	86.337
1939	77.102	90.770
1940	79.512	90.716
1941	83.191	92.289
1942	85.541	92.875
1943	87.482	93.510
1944	88.851	93.917
1945	89.719	94.396
1946	90.015	95.238
1947	91.554	95.322
1948	90.459	96.381
1949	90.500	95.293
1950	90.825	94.330
1951	91.482	96.550
1952	91.744	95.934
1953	91.915	95.988

SCHEDULE G-5
City of Boston and County of Suffolk
Number of Paid Officials and Employees.

	Jan. 1, 1945.	Jan. 1, 1946.	Jan. 1, 1947.	Jan. 1, 1948.	Jan. 1, 1949.	Jan. 1, 1950.	Jan. 1, 1951.	Feb. 1, 1952.	Feb. 1, 1953.	Feb. 1, 1954.
Mayor's Office.....	19	20	23	22	23	21	20	18	16	17
Bureau of Americanization.....	9	10	—	—	—	—	—	—	—	—
Civic Improvement Committee.....	—	—	—	—	—	—	—	—	2	2
Civil Defense Activities.....	2	—	—	—	—	—	13	18	20	12
Conventions and Entertainment of Distinguished Guests.....	2	2	3	3	4	3	3	2	2	2
Departmental Activities Survey.....	2	—	—	—	—	—	—	—	—	—
Municipal Employment Bureau.....	15	15	12	12	9	7	7	7	7	—
Bond Allotment Plan.....	19	18	17	16	16	25	20	23	22	18
Public Celebrations Department.....	2	4	3	3	2	4	3	3	2	3
Veterans' Graves Registration.....	2	4	4	4	4	4	4	5	4	4
Veterans' Reception and Information Center.....	3	13	—	—	—	—	—	—	—	—
City Council.....	22	22	22	22	22	22	22	9	9	9
City Council Officers and Employees.....	11	11	12	12	12	14	15	15	16	17
Administrative Services Department:										
Director's Office.....	—	—	—	—	—	—	—	—	—	2
Personnel and Budget Division.....	—	—	—	—	—	—	—	—	—	10
Purchasing Division.....	—	—	—	—	—	—	—	—	—	26
Printing Section.....	—	—	—	—	—	—	—	—	—	114
Art Commission.....	—	—	—	—	—	—	—	—	—	1
*Art Department.....	1	1	1	1	1	1	1	1	1	—
Assessing Department.....	136	175	178	148	196	164	147	149	145	142
Auditing Department.....	42	57	62	60	59	59	63	65	65	65
Board of Real Estate Commissioners.....	7	8	12	12	14	10	11	21	11	12
Board of Recreation.....	—	—	—	—	—	—	—	3	3	2
Boston Port Authority.....	3	—	—	—	—	—	—	—	—	—
Boston Rent Board.....	—	—	—	—	—	—	—	—	—	28
Boston Retirement Board.....	16	13	17	20	25	22	25	25	25	24
Boston Traffic Commission.....	53	51	52	62	86	103	115	125	130	133
*Budget Department.....	8	12	13	12	11	12	13	10	11	—
Building Department.....	87	95	103	103	105	100	102	102	97	96
Board of Appeal.....	7	7	9	7	7	7	7	7	7	7
Board of Examiners.....	4	5	4	4	4	4	4	4	4	4
City Clerk Department.....	18	18	24	21	22	21	21	20	19	19
City Planning Board.....	8	8	9	8	9	10	13	14	21	18
City Record, Publication of.....	2	2	2	2	2	2	2	2	2	2
Collecting Department.....	75	83	98	96	111	86	79	84	76	73
Department of Veterans' Services.....	36	38	52	62	67	91	76	77	75	77
Election Department.....	63	69	65	53	72	77	62	62	72	51
Finance Commission.....	11	11	11	10	10	10	9	9	8	8
Fire Department.....	1,355	1,552	1,623	2,125	2,263	2,395	2,378	2,381	2,402	2,359
Electrical Inspection Division.....	36	34	34	33	33	36	37	38	37	33
Health Department.....	380	383	384	398	387	408	390	392	373	333
Hospital Department.....	1,812	1,859	1,915	2,399	2,675	2,959	2,827	3,102	3,175	3,164
Sanatorium Division.....	374	371	386	445	524	551	581	595	566	527
Institutions Department.....	371	331	372	359	370	419	438	471	472	491
Law Department.....	63	61	67	67	69	72	77	74	67	69
Workmen's Compensation Service.....	—	—	—	—	4	6	6	7	7	8
Library Department.....	783	767	850	829	880	907	839	977	929	999
Licensing Board.....	17	18	18	16	16	17	19	17	17	17
Park Department.....	566	618	636	643	737	760	755	750	749	720
Cemetery Division.....	64	63	66	63	70	65	72	75	63	69
Police Department.....	2,148	2,290	2,469	2,589	2,653	2,725	2,832	3,024	3,032	3,070
*Printing Department.....	99	108	108	121	124	129	128	123	119	—
Public Buildings Department.....	172	194	208	231	245	243	226	216	209	200
Market Division.....	7	7	7	8	8	10	8	8	7	7
Public Welfare Department.....	512	556	570	612	664	791	696	709	704	721
Public Works Department:										
Central Office.....	12	13	10	12	11	10	10	11	11	11
Automotive Division.....	—	—	—	—	—	—	102	102	140	135
Bridge Service.....	188	217	212	218	248	219	215	205	212	199
Boston and Cambridge Bridges Commission.....	3	—	—	—	—	—	—	—	—	—
Ferry Service.....	70	81	75	83	76	73	70	64	—	—
Lighting Service.....	2	4	3	4	3	4	3	3	3	3
Paving Service.....	491	511	512	516	522	554	433	427	425	383
Sanitary Service.....	366	376	357	373	340	224	170	158	156	146
Street Cleaning Service.....	461	464	549	494	546	628	636	616	587	529
Sewer Service.....	259	255	238	254	229	247	231	216	236	220
Water Service.....	394	391	420	428	414	479	461	457	439	418
Summer Traffic Tunnel.....	87	98	93	100	106	104	105	107	106	105
Registry Department.....	42	40	44	34	36	38	34	37	36	34
School Buildings Department.....	56	63	64	69	69	78	75	75	75	76
School Department.....	5,997	5,927	5,855	5,706	5,660	5,723	5,792	5,901	5,473	5,461
Statistics Department.....	5	8	7	8	8	8	7	6	7	—
Street Laying-Out Department.....	74	77	102	86	84	171	94	78	78	77
*Supply Department.....	24	26	28	27	27	25	26	30	28	—
Transit Department.....	45	44	89	326	802	—	—	—	—	—
Treasury Department.....	27	37	34	36	32	34	33	33	32	32
Weights and Measures Department.....	19	21	21	20	20	20	20	20	19	18
County of Suffolk.....	18,066	18,637	19,234	20,507	21,848	22,011	21,683	22,385	21,863	21,632
	1,078	1,132	1,096	1,098	1,121	1,144	1,155	1,181	1,172	1,174
	19,144	19,769	20,330	21,605	22,969	23,155	22,838	23,566	23,035	22,806

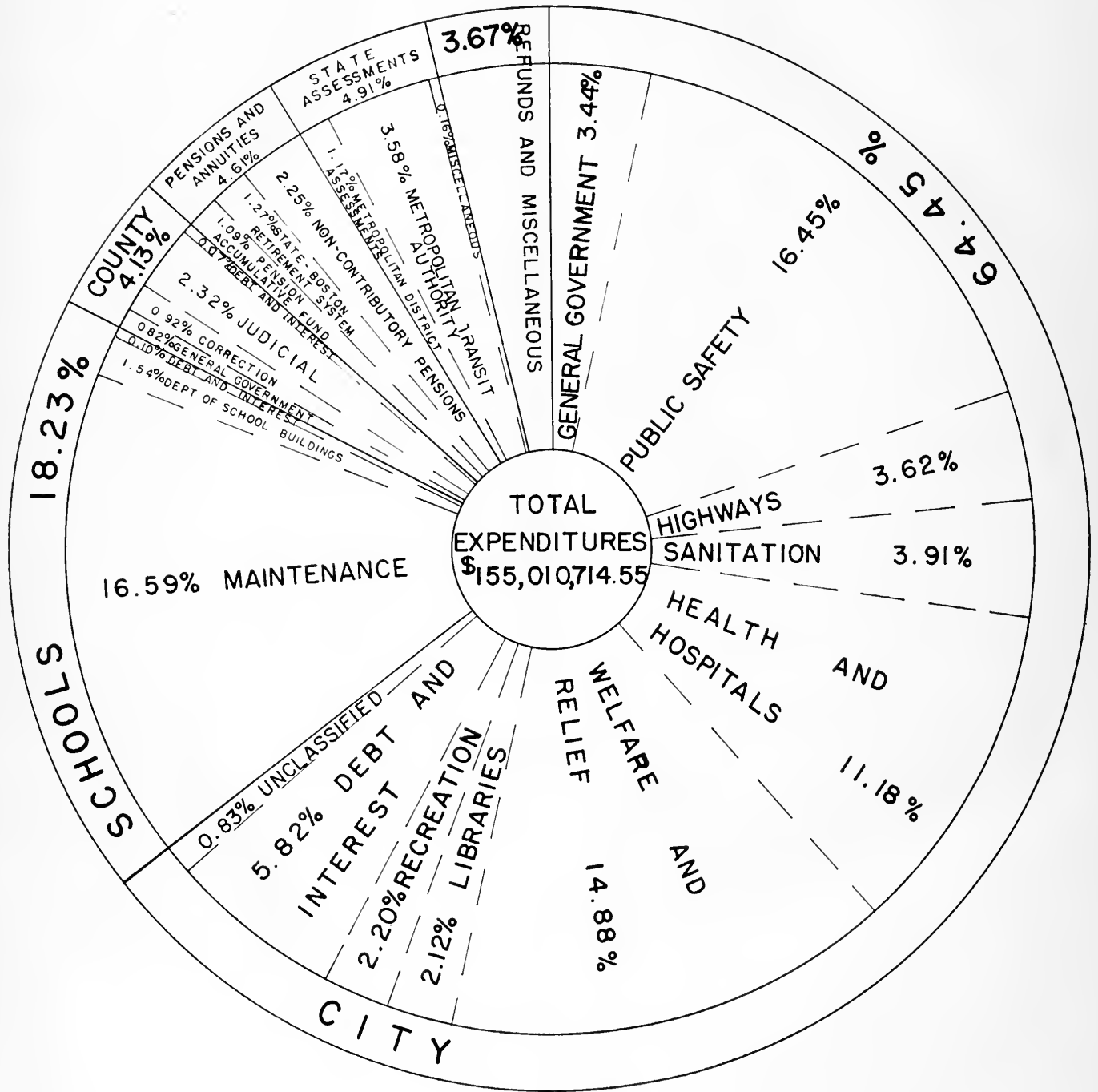
* Effective January 1, 1954, and by authority of the Ordinances of 1953, Chapter 8, approved December 31, 1953, these departments were consolidated in the Administrative Services Department.

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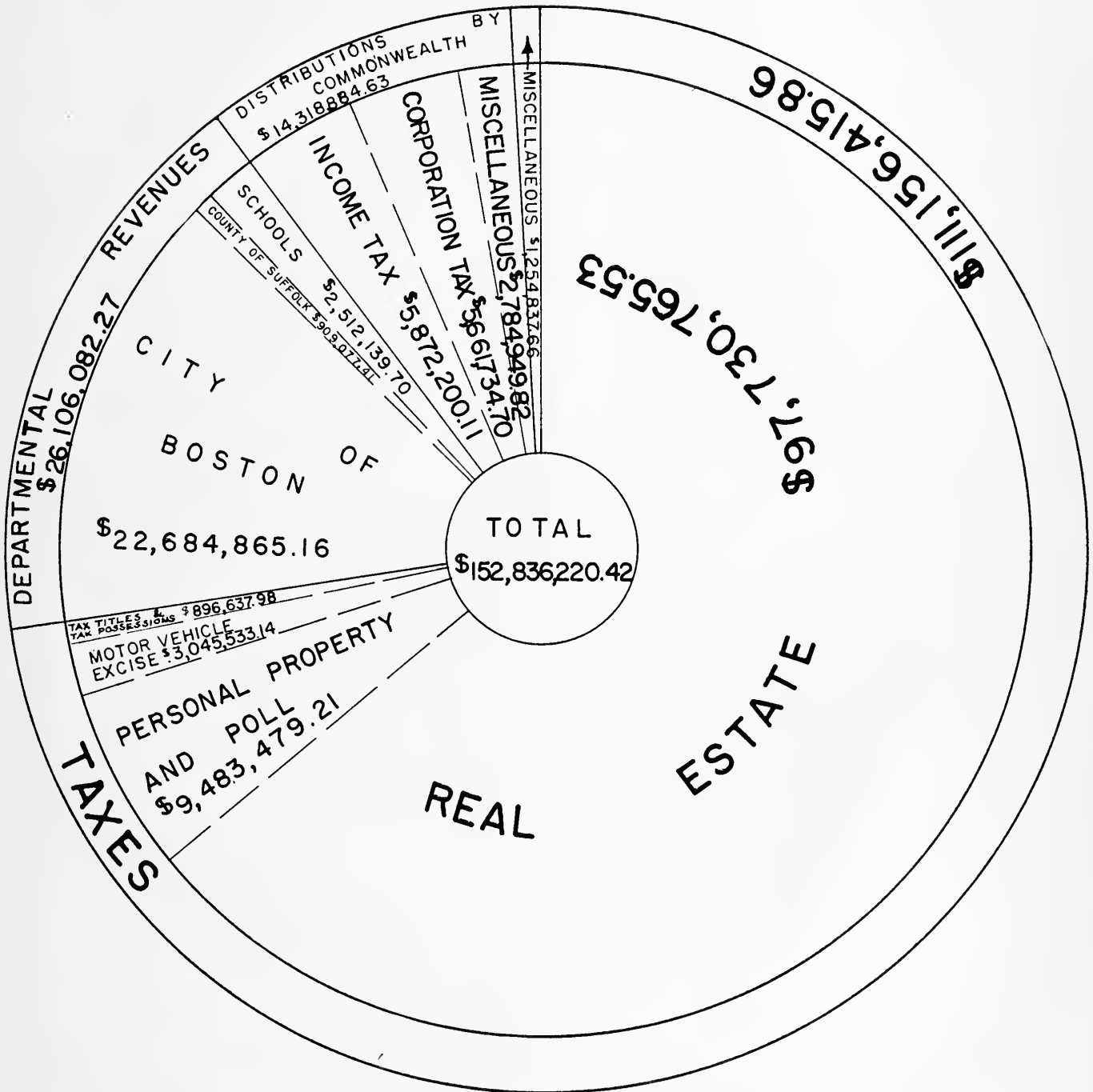
MAINTENANCE

EXPENDITURES

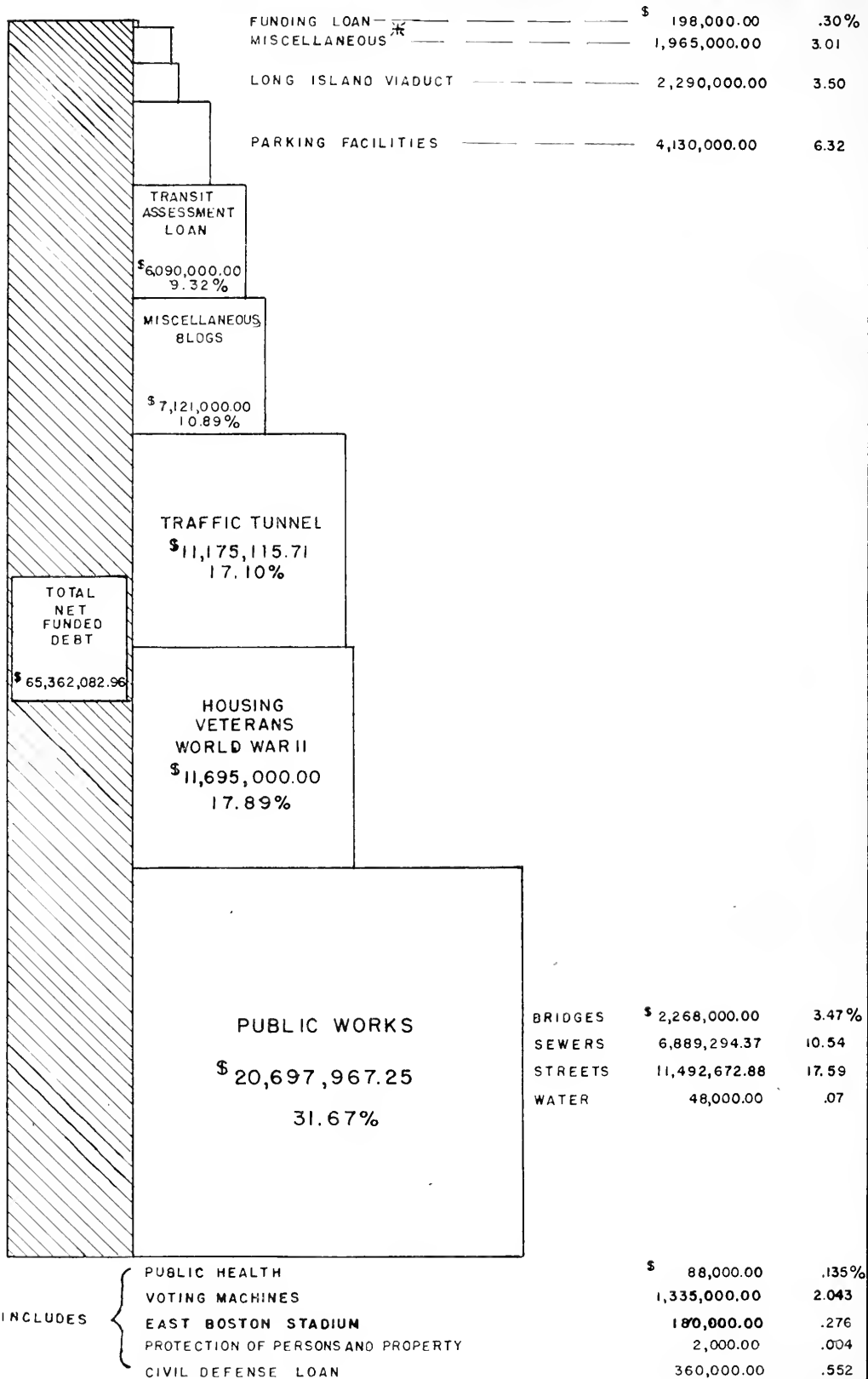
1953



MAINTENANCE RECEIPTS 1953



CHARACTER OF NET FUNDED DEBT DECEMBER 31, 1953



CITY OF BOSTON AND COUNTY OF SUFFOLK
TREND OF NET FUNDED DEBT
SINCE ADOPTION OF AMENDED CHARTER IN 1909

